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ABSTRACT

Outlined in this two-part document is a model for the implementation of a business-industry oriented program designed to provide high school seniors with updated training in the skills and concepts necessary for developing competencies in entry-level and second-level accounting jobs that involve accounts receivable, accounts payable, and payroll operations. Devised through task analyses conducted by a team of 13 accounting/bookkeeping teachers in southwestern Michigan, the model provides for 64 clock hours of instruction, which may be extended to 180 hours for the training of other types of accounting clerks. To be conducted in a simulated office type setting, the model is set up to accommodate from 20 to 24 students. Performance objectives, learning activities, student directions, definitions of terms used, and evaluation instruments are included for each of the three concepts in which instruction and practice are given. (SN)

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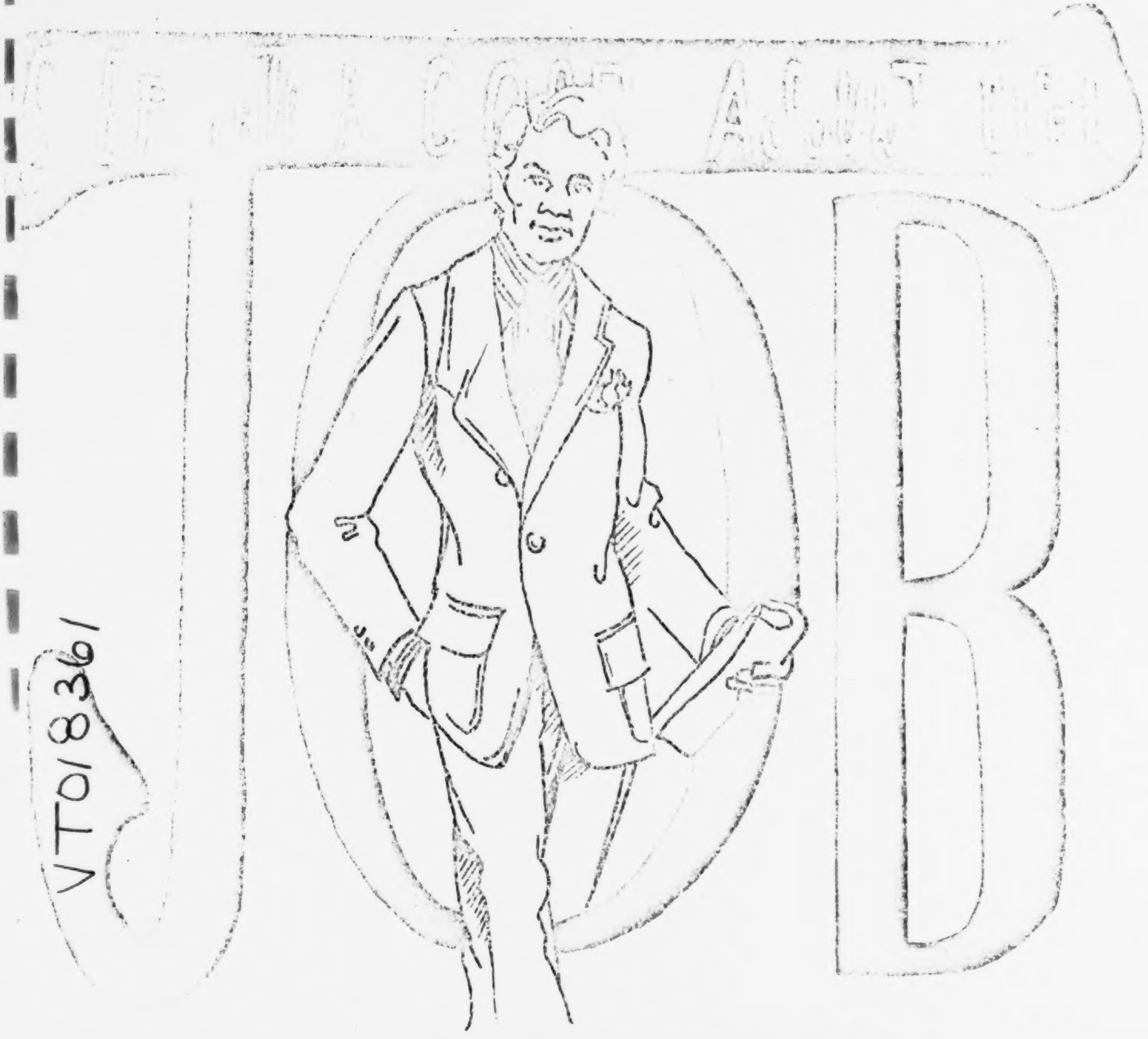
AN INSTRUCTIONAL MODEL FOR PREPARING ACCOUNTING/COMPUTING CLERKS IN MICHIGAN SECONDARY SCHOOL OFFICE EDUCATION PROGRAMS

PART I



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AN INSTRUCTIONAL MODEL FOR PREPARING ACCOUNTING/COMPUTING CLERKS IN MICHIGAN SECONDARY SCHOOL OFFICE EDUCATION PROGRAMS

PART I

Developed by

Thirteen High School Accounting Teachers

Under the Direction of

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- o -

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- o -

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Western Michigan University
Kalamazoo, Michigan

June 20, 1972

FOREWORD

This instructional model for preparing accounting/computing clerks was developed using the systems approach described by McArdle and Moskovis.[1] Thirteen Southwestern Michigan high school accounting/bookkeeping instructors each spent one day making task analyses of the work of accounting clerks in both large and small offices. The teachers participating in this project followed the steps outlined by Mager and Beach for making task analyses.[2] The completed analyses were used as bases for writing performance objectives, for developing learning activities, and for the preparation of evaluative instruments. The model is designed to insure that students who complete the instructional block will develop saleable skills as accounting clerks.

This model is limited to those accounting/computing clerks who are responsible for accounts receivable, accounts payable, and payroll since these duties were found to be those most commonly performed by the clerks whose work was analyzed. It is recommended that a teacher who uses this model follow the procedures outlined as a guide for preparing instructional materials to be used in training other types of accounting clerks employed in his community.

The thirteen teachers not only observed the accounting clerks at their jobs but also interviewed the clerks' immediate supervisors.

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[1] Richard J. McArdle and L. Michael Moskovis. "Developing Instructional Systems," The Balance Sheet, LIII (February, 1972), 196-198, 234.

[2] Robert F. Mager and Kenneth M. Beach, Jr. Developing Vocational Instruction. Palo Alto, CA: Fearon Publishers, 1967. pp. 7-24.

As a result of these interviews, the teachers concluded that, in addition to acquiring the necessary skills, accounting clerks need to develop certain attitudes and habits and need also to obtain a basic understanding of the accounting process. These attitudes, habits, and understandings are discussed in Chapter XII.

This model provides for approximately 64 clock hours of instruction. The model may be used as a basis for a one-credit course (180 clock hours) if the teacher uses it as a guide for preparing instructional materials needed to train other types of accounting clerks and if the related learnings mentioned in the preceding paragraph are made an integral part of the instructional block.

Those responsible for the preparation of this model are listed in the Appendix.

It is hoped that Michigan business education teachers will find this model useful in preparing block programs for training accounting/computing clerks or for updating their traditional accounting/bookkeeping courses.

Max O. McKitrick
Project Co-Director

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I. PURPOSE

The primary purpose of the vocational accounting clerk (DOT 219.488) block program for Michigan secondary schools is to provide updated training of high school students in the proper skills and knowledge necessary for entry level and second level accounting-computing jobs, specifically those accounting-clerk jobs that involve accounts receivable, accounts payable, and payroll.

The secondary purpose of this program is to provide related and relevant business knowledge and skills that can be integrated into the simulated accounting-computing classroom.

These recommendations, drafted by thirteen high school bookkeeping-accounting instructors currently employed in Southestern Michigan, are based on information derived from the following sources: (1) task analyses of representative accounting workers; (2) studies of research and literature related to the accounting clerk function; (3) a series of in-depth interviews with representatives of business and immediate supervisors of accounting clerks to determine job requirements, employment practices, special needs, and future trends.

The following job description, copied from the Dictionary of Occupational Titles, describes the duties and responsibilities of various types of accounting clerks:

> ACCOUNTING CLERK (clerical) 219.488. Performs variety of routine calculating, posting, and typing duties to accomplish accounting: Posts details of business transactions, such as allotments, disbursements, deductions from payrolls, pay and expense vouchers, remittances paid and due, checks, and claims. Totals accounts using adding machines. Computes and records interest charges, refunds, cost of lost or damaged goods,

freight or express charges, rentals, and similar items. May type vouchers, invoices, account statements, payrolls, periodic reports, and other records. May be designated according to type of accounting performed as ABSTRACT-EXAMINATION CLERK (insurance); ACCOUNTS-PAYABLE CLERK; ACCOUNTS-RECEIVABLE CLERK; RENT AND MISCELLANEOUS REMITTANCE CLERK (insurance); TICKET-REBATE CLERK (motor trans.; r.r. transportation).[1]

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[1] U.S. Department of Labor. Dictionary of Occupational Titles, 1965, Volume I, pp. 2-3.

II. ENVIRONMENT

In 1971 the United States Commissioner of Education reported that of those students currently enrolled in high school only 30 percent will go on to academic-level college studies and one-third of those who enter college will drop out before earning a baccalaureate degree. He also pointed out that this means 80 percent of those now attending secondary schools should be getting some type of occupational training but only about one-fourth of them are.[1]

Because a large majority of students neither complete college nor receive vocational instruction in any educational institution, the need exists for more terminal career preparation at the secondary school level. Our model is concerned with training students to perform the tasks of accounting clerk, specifically those involving the handling of accounts receivable, accounts payable, and payroll functions.

The geographic area utilized in constructing this model was the southwestern section of the lower peninsula of Michigan, which includes the following counties: Ottawa, Allegan, Van Buren, Berrien, Kent, Barry, Kalamazoo, St. Joseph, Cass, Calhoun, and Branch.

Funds to support a program for training accounting clerks are available through the Federal Vocational Education Act of 1963, as amended by the 1968 Act, and from state and local tax revenues.

As a measure to support this data, a study of the Kalamazoo area disclosed that of 164 manufacturers and distributors, 80 percent stated that high-school level preparation for the job of accounting clerk is sufficient.[1]

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[1] Sidney P. Marland. "Career Education Now," The Education Digest, XXXVI (May, 1971), 9.

This model is designed to meet the specific needs of business and industry, as expressed by their local representatives.

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[1] Educational Systems Development, Kalamazoo Area Vocational-Technical Education Study. Kalamazoo, MI: Kalamazoo Valley Intermediate School District, 1970, p. 40

III. OUTPUT

A student who has successfully completed the work outlined in this model will be employable as an entry-level accounting clerk whose duties involve handling accounts receivable, accounts payable, and/or payroll. His specific skills will be as follows:

> For Accounts Receivable: The learner will be able to complete sales invoices, address invoices, separate and distribute sales invoices, post charge sale information, post checks, make bank deposits, handle collection of past due accounts, prepare and send monthly statements, and verify the accuracy of subsidiary accounts with a control account.
>
> For Accounts Payable: When given new invoices, the learner will be able to secure appropriate authorizations, verify extensions, determine due dates, and calculate discounts. When given a voucher system, he will be able to indicate how the system will be used. When given completed invoices, he will be able to identify whether or not they have been authorized for payment. When given a checkbook, he will be able to prepare the checkstub, type the check, and use a check protector to validate the amount, use appropriate procedures to prepare checks for mailing, and, when appropriate, reconcile the checkstubs with the bank statement. When given a journal form and source documents, he will be able to make entries in the form, total and prove columns, and transfer totals to the next page. When given paid invoices to be filed, he will be able to file them using an alphabetic or numeric system.
>
> For Payroll: From payroll information, the learner will be able to compute employee net earnings, prepare pay statements and payroll checks, update employees' earnings records, and distribute net earnings to employees or their banks. He will also be able to prepare the appropriate federal and Michigan forms that relate to payroll and to submit amounts due on a timely basis.

A student rated "employable" will be able to perform the duties listed above accurately and at a rate of speed acceptable in an accounting office.

By following this model, an instructor will be able to prepare appropriate instructional materials for preparing other types of accounting clerks employed in his community.

IV. PREASSESSMENT

The preassessment activities, like all other activities in the Accounting/Computing Model, are geared toward the high school student who upon graduation will be seeking entry-level office employment as an accounting-clerk. For those students who are interested in pursuing a career as an accountant, it is suggested that the traditional high school bookkeeping class would more suit his needs than this model. As a result of the task analysis of 13 entry-level accounting-clerk positions, it has been determined that much of the information covered in the traditional bookkeeping class is unnecessary for the performance of the entry-level accounting-clerk job.

Suggested Areas of Study Prior to Entering the Accounting/Computing Block:

Data processing
Business mathematics
Machines -- adding and calculating
Typewriting

Pre-Assessment Activities:

The following sequence of activities are recommended:

1. Orientation - the purpose is to acquaint the learner with the tasks performed by an Accounting-Clerk. Learning activities might consist of one or a combination of the following:
    - a. Films or film strips
    - b. Field trips to observe Accounting-Clerks
    - c. Lecture-discussion
    - d. Speaker
    - e. Other visual aids

2. Interview student using the attached sample interview sheet.

3. Pre-tests - samples of which follow and which are not to be considered as all-inclusive:

    a. General application testing for all students:

        (1) Penmanship
        (2) Math
        (3) Number comparisons

    b. Tests to be administered to students who indicated prior instruction during the interview:

        (1) Filing (alphabetic, numeric)
        (2) Accounting terminology
        (3) Adding, calculating machines (samples not provided; tests may be obtained from machines instruction materials)

ACCOUNTING CLERK
Sample Interview Sheet

Name ______________________________ Grade _____ Age _____

Counselor ______________________________ Home phone __________

Why is the student taking this block?

What previous business courses has the student taken?

What previous work experience has the student had?

What is the student's tentative job goal?

Additional comments:

ACCOUNTING CLERK

Penmanship Pretest

DIRECTIONS: On a clean sheet of notebook paper prepare a handwritten copy of the following paragraph:[1] You may use either pen or pencil. USE YOUR VERY BEST PENMANSHIP.

The findings of a recent poll show that 53 percent of the families in our nation earn about $6,000 a year. The head of the house is near 40 years of age, he is married, and he has had from 10 to 12 years of school. It takes $5,000 a year for the family to meet common costs. The costs are as follows: food, 25%; shelter, 29%; clothing, 10%; medical care, 6%; travel, 16%; personal care, 3%; recreation, 4%; education, 1%; and other items, 6%.

In contrast, the findings show that 25 percent of the families earn less than $3,000 a year. The head of the house is 59 years of age, and he has had only 7 years of school. The assets of the families shrink at a rate of $270 a year.

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[1] 20th Century Typewriting, Ninth Edition, South-Western Publishing Company, p. 228.

ACCOUNTING CLERK

Math Pretest

INSTRUCTIONS: Show all work; use the space provided below each problem. Record answer on the blank provided.

Answer

1. Change .25 to a fraction ______

2. What is 33-1/2 percent of 7,500 ______

3. Change 7/16 to a decimal ______

4. What percent of 360 is 9 ______

5. Change these percentages to decimals
   - .25% ______
   - 1-1/2% ______
   - 25% ______
   - 100% ______

6. Change these decimals to percentages
   - 1.75 ______
   - .125 ______
   - .03 ______
   - .001 ______

7. Multiply:

$$\begin{array}{r}246.01\\ \underline{\times .312}\end{array}\qquad\begin{array}{r}2.89\\ \underline{\times 1.77}\end{array}\qquad\begin{array}{r}9181\\ \underline{\times 3.5}\end{array}$$

______
______
______

8. Divide: (round answers off to nearest 10th place)

$$253\overline{)44.67}\qquad .128\overline{)674}\qquad 5.12\overline{)85.2}$$

______
______
______

9. Computing invoices:

a. Compute the gross amount (total cost) of the merchandise; compute a 5% discount on the gross amount; compute the net amount (actual amount to be paid).

6 baseball gloves at \$4.39 each
14 baseball gloves at \$5.02 each
2 mitts at \$4.16 each
4 pair boxing gloves at \$4.75 each

Gross Amount__________

Discount______________

Net Amount____________

b. Compute a discount of 4% on the bond paper only.

22 shorthand pads at 25-1/2¢ each
12 pens at 15¢ each
6 reams bond paper at \$3.20 each
24 typing erasers at 12-1/2¢ each

Gross Amount__________

Discount______________

Net Amount____________

ACCOUNTING CLERK

Number Comparison Pretest

DIRECTIONS: Determine if the number in Column B is an exact duplicate of the number in Column A. Indicate your choice in the Answer Columns.

	Column A	Column B	Yes	No
1.	71575	71575	___	___
2.	53773	53737	___	___
3.	8215787252	8215787252	___	___
4.	5691195420	5691159420	___	___
5.	252719	252719	___	___
6.	1502014	1502104	___	___
7.	919305761	919305761	___	___
8.	5089570	5098570	___	___
9.	41670	41670	___	___
10.	4097745	4907745	___	___
11.	4544824	4554824	___	___
12.	24985	24985	___	___
13.	5943852481	5943852481	___	___
14.	7305432111	7305431211	___	___
15.	295874380	294834780	___	___

ACCOUNTING CLERK

Filing Pretest

The following is a suggested guideline for the preparation of a filing pretest to be used in the Accounting/Computing Block.

The filing pretest could be one of the final examinations published by one of the textbook publishers or an examination written by the teacher.

The pretest should cover the following areas:

1. filing terminology (i.e., unit, index, inspect, code, caption, et al.)
2. the four basic filing systems:
    a. alphabetic
    b. numeric
    c. subject
    d. geographic
3. charge-out, follow-up, and transfer procedures
4. filing equipment and supplies

The examination should be divided into two sections: the first, consisting of objective questions and the second, a practical application of filing knowledge.

Following are some sample questions which might be included on this test:

1. When filing captions consist of the names of objects or categories, a ____________________ filing system is being used.
2. List, in proper order, the five steps to be followed when filing correspondence alphabetically.
    (1)
    (2)
    (3)
    (4)
    (5)
3. Index and code the following names using the 20 alphabetic indexing rules. Indicate the units in each name in the proper columns, which are headed "Unit 1, Unit 2, Unit 3," etc.
4. Attached are ten items of correspondence, ten alphabetic index cards, file folders, and file labels. Using these materials, inspect, index, code, sort, and store these items of correspondence according to a numeric filing system. The first number to be assigned to a file is 100.

ACCOUNTING CLERK

Accounting Terminology Pretest

The underlined words below are frequently encountered on the job by accounting clerks. Indicate how many you are already familiar with by answering briefly the questions.

1. What is meant by posting?

2. Explain the difference between a debit and a credit.

3. What is a check protector used for? a check signer?

4. Explain the difference between an account receivable and an account payable.

5. Describe one way a voucher could be used in a business.

6. Explain the difference between a gross amount and a net amount on an invoice.

7. What is the purpose of a bank reconciliation?

8. Give an example of credit terms and explain what it means.

9. What is a discount?

10. What is a creditor? a vendor?

11. What is a disbursement?

12. Explain the purpose of ledger cards?

V. CONSTRAINTS AND RESOURCES

Physical

The classroom should be adjacent to the Office Laboratory to make available additional equipment when needed. Adequate lighting should be evident as well as cross ventilation. Carpeting is desired but not considered necessary.

Room size should be minimally 29' x 29' with the adjacent Office Laboratory area being approximately 29' x 80'.

Furniture should provide adequate working space for laying out journals and ledgers that will be used by the learner.

Ten-key and fullbank adders and printing calculators should be available in the Office Laboratory for class use. Machine inventory should be sufficient to provide a minimal ratio of one machine to every five students in the class.

Vital to the instruction is an overhead, screen, photocopying machine and duplicating equipment.

The student working area should be informal in arrangement and should encompass the Model Office Concept.

The recommended maximum number of student work stations should be thirty. The preferred class load would be 20-24 students. If individualized instruction is followed, fewer work stations are recommended because of the need for such equipment as slide projectors, tape players, etc.

Recommended supplies are bookkeeping/accounting working papers, pencils, pens, rulers, transparency supplies, tapes, and slides.

Textbooks, tax guides, and governmental forms can be used as reference materials.

This course should involve a two-hour block for one semester or a 55-minute module for one year, five days a week, of instruction and laboratory experience.

Attitudes and Abilities of Students

The learners may be from all socio-economic intellectual levels of the school population with either personal use or vocational goals. A learner who enrolls should have previous success in a business mathematics course and should have typewriting ability.

Possible weaknesses to be anticipated in a learner which might prevent him from achieving his ultimate potential might be carelessness, lack of motivation, poor attendance record, and an inability to transfer learning and interpret directions.

Type of Credit to be Given

It is recommended that one unit of credit be awarded, based on traditional letter grade marking practices, together with a written supplement stating the learner's strengths and/or weaknesses. This information may be used by parents, prospective employers, students, and instructors to evaluate the learner's progress.

VI. PROCESSES, LEARNING ACTIVITIES, AND EVALUATIVE INSTRUMENTS FOR PREPARING ACCOUNTING CLERKS - ACCOUNTS RECEIVABLE

The opening section of this chapter contains the task listing sheet used to prepare the instructional materials needed to train accounts receivable clerks; the listing sheet is supported by appropriate detail sheets. Both the task listing and detailing sheets are consolidations of the individual sheets compiled by the teachers who participated in this project.

The pages that follow include:

1. A list of performance objectives based on information outlined on the task listing and detailing sheets.
2. Learning activities designed to provide the training a student will need to achieve the performance goals.
3. Evaluative instruments developed to determine if the student will have reached the performance goals as a result of his carrying out the learning activities.

No learning activity or evaluative instrument is provided for Task 5, Opens Mail--Receives Checks on Account, since it was the consensus of those participating in this project that no basic instruction was needed for this task. Solutions for the learning activities and evaluative instruments are given where they are deemed appropriate.

How to Use This Chapter

The following example should help the reader locate materials in this chapter. If you desire to locate Task 1, Completes Sales Invoices, turn to page 20; to find the detailed duties for this task, look on page 21; to find the performance objective related to this task, consult page 26; to locate learning activities that will provide the instruction necessary to develop the skill needed to perform this task, turn to page 28; to find an instrument appropriate for evaluating the instruction related to this task, look on page 95.

TASK LISTING SHEET

Vocation Accounting Clerk - Accounts Receivable

No.	Task	Frequency of Performance	Importance	Learning Difficulty
1	Completes Sales Invoices	Daily	1	Moderate
2	Separates Sales Invoices	Daily	1	Easy
3	Distributes Sales Invoices	Daily	1	Easy
4	Posts Charge Sales Information	Daily	1	Difficult
5	Opens Mail--Receives Checks on Account	Daily	1	Easy
6	Posts Checks	Daily	1	Difficult
7	Makes Bank Deposits	Daily	1	Moderate
8	Handles Collection of Past-Due Accounts	Once a Week	1	Difficult
9	Prepares and Sends Monthly Statements	Monthly	1	Moderate
10	Verifies Accuracy with Control Account	Monthly	1	Moderate

TASK DETAILING SHEET

Vocation: Accounting Clerk - Accounts Receivable

Tasks: 1, 2, and 3

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
	1. Completes Sales Invoices		
1	Arranges reference material on desk	Recall	✓
2	Places price book and discount file on desk	Recall	✓
3	Uses calculator and adder to complete or check extensions	Manipulation	Moderately Difficult
4	Uses city directory and zip code directory to determine correct address and zip code	Manipulation	Easy
	2. Separates Sales Invoices		
1	Separates invoices into its parts--original and office copy	Recall	✓
2	Folds		
	3. Distributes Sales Invoices		
1	Folds and stuffs customer's copy of invoice into window envelope--places for postal pick-up	Recall Manipulation	Easy
2	Alphabetizes office copies, arranging in sequence by invoice number	Discrimination Manipulation	Easy

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Receivable

Tasks: 4, 5, and 6

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
	4. Posts Charge Sales Information		
1	Makes prelist of invoice to be run on adder	Manipulation	Moderately Difficult
2	Pulls ledger cards in same sequence as invoices are arranged	Discrimination Manipulation	Moderately Difficult
3	Posts mechanically or manually the charge sales	Manipulation	Very Difficult
4	Compares machine or adder total with prelist	Discrimination	Moderately Difficult
	5. Opens Mail--Receives Checks on Account		
1	Alphabetizes checks received	Discrimination Manipulation	Easy
	6. Posts Checks		
1	Makes prelist of checks--adder	Manipulation	Moderately Difficult
2	Pulls ledger cards in same sequence as invoices are arranged	Discrimination Manipulation	Moderately Difficult
3	Compares amount of check with invoice to determine what is being paid, if such information is not included as remittance advice	Discrimination	Moderately Difficult
4	Writes amount of discount, if any, taken by client on upper right hand corner of check	Manipulation	Easy
5	Posts mechanically or manually the cash received on account	Manipulation	Very Difficult
6	Compares machine or adder total with prelist	Discrimination	Moderately Difficult

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Receivable

Tasks: 7.

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
	7. Makes Bank Deposits		
1	Stamps checks to be deposited on back with company endorsement	Manipulation	Easy
2	Determines if checks are payable only to company or does it require another endorsement	Discrimination Problem Solving	Easy
3	Makes sure prelist developed in Task--Posts Checks--is attached to stack of checks	Manipulation	Easy
4	Completes Bank Deposit Slip	Manipulation	Moderately Difficult
5	Includes currency and/or coins if necessary to deposit	Manipulation Problem Solving	Easy
6	Puts checks, prelist, currency, and coins in Bank Deposit Envelope and places in safe	Recall	✓

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Receivable

Tasks: 8 and 9

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
	8. Handles Collections of Past-Due Accounts		
1	Provides Monthly Aging of Accounts Receivable--60, 90, 120+ days breakdown	Discrimination Manipulation	Moderately Difficult
2	Reviews all past-due accounts with owner at beginning of each month	Problem Solving	Easy
3	Telephones those accounts 60 days in arrears	Manipulation	Very Difficult
4	Sends a collection letter to selected 60-90 day accounts in arrears	Discrimination Manipulation	Very Difficult
5	Prepares list of selected 90-120 days in arrears to be personally called by owner	Discrimination Manipulation	Very Difficult
6	Sends Company Attorney a list of all 120+ accounts past due to begin legal action	Discrimination Manipulation	Easy
7	Each week reviews the activity on past-due accounts with owner	Problem Solving	Easy
8	If payment is made, partial or in full, a notation is made on Aging breakdown	Manipulation	Easy
	9. Prepares and Sends Monthly Statements		
1	Checks and pulls ledger cards of active accounts	Discrimination	Moderately Difficult
2	Makes photocopy of customer's ledger card	Manipulation	Easy
3	Folds and stuffs monthly statements in window envelopes--places for postal pick-up	Recall Manipulation	Easy

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Receivable

Tasks: 10

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
	10. Verifies Accuracy with Control Account		
1	Develops adder tape of all accounts with balance at end of month	Manipulation	Moderately Difficult
2	Compares adder tape with accounts receivable control to insure arithmetic accuracy	Discrimination	Moderately Difficult

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

PERFORMANCE OBJECTIVES

Task 1

Given a customer invoice listing the quantity description and catalog number, the learner will be able to locate the price of each specific item in the price book, compute extensions, total the invoice, and extend appropriate payment terms without error.

Given a city and zip code directory, the learner will be able to place the correct customer's address and zip code on the invoice.

Tasks 2, 3

Given the completed invoice, the learner will understand that he must verify all invoice figures and verify all customer names and addresses before he places the correct copy of the invoice in the window envelope and then select the correct copy of the invoice for each designated department.

Task 4

Given the alphabetized invoices and ledger cards, the learner will be able to pull the appropriate cards and transfer the amount of the invoice to the ledger card mechanically or manually and verify the accuracy of the posting by comparing the total amount of the invoices with the total amount posted to the ledger cards.

Task 6

Given incoming checks, the larner will be able to alphabetize the checks, pull the corresponding invoices and ledger cards, compare the amount of the check with the invoice amount, approve the discount taken and write the correct amount on the face of the check, post to the appropriate ledger card, and verify the accuracy of the posting by comparing the total amount of the checks with the total amount posted to the ledger cards.

Task 7

Given the checks posted in the previous objective, the learner will accurately prepare the deposit slip and deposit the funds.

Task 8

Given the Aging of Accounts Receivable form, the customer ledger cards, and form collection letters, the learner will be able to carry out the following:

1. List the accounts according to age.
2. List the accounts that are 31-60 days in arrears for telephone contact.
3. Address form collection letters for 61-90 day accounts in arrears.
4. List 90+ accounts for the collection attorney.

Task 9

Given customer ledger cards, the learner will accurately generate the monthly statements.

Task 10

Given the complete file of customer ledger cards, the learner will, using adder, develop a tape of all customer balances and reconcile this total with the control account.

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

LEARNING ACTIVITIES - TASKS 1, 2, 3

Directions to the Teacher:

Since many students will start their job careers as Accounts Receivable Clerks, it is important that they have a working knowledge of the main tool of their trade, the sales invoice. Students on the job will be encountering the need for computing sales invoices, locating exact prices, and identifying customers with correct addresses for billing purposes. They will also have to realize the importance of verifying all work before it leaves their work station.

This simulation is intended to give students experience in dealing with the sales invoice. The number of exercises given will vary from student to student depending upon how long it takes one to become proficient at this task.

Prior to this simulation, the student should have had experience on the calculator with multiplication and addition. For those students who have typing skills, it is suggested that they be required to complete the sales invoices on the typewriter.

Before the students begin the actual simulation exercises, it is suggested that they be assigned to obtain copies of sales invoices used by the various businesses in your community. These examples can then be used as a basis for an introduction. In this way the students will see that although no two invoices are exactly alike, they all require completion with the same basic information. The introductory period is also an excellent time to make the students aware of the importance of a good accounts receivable system to the financial well-being of a firm.

Exercises can be given at this time to give the students confidence in using the city and zip code directories and to assure that they are using them in the most efficient manner possible. These exercises could consist of giving students a listing of local businesses both by subject and name and having them provide complete addresses. In most instances this information has been provided by means of an addressograph plate.

The following materials will be made available to students: sales invoices containing customer name, quantity, description, and catalog number; window envelopes; a zip code directory; city directories for the immediate and surrounding areas; and a price book which can be of your own design or obtained in cooperation with a local business establishment.

The sales invoices included in this simulation are intended to serve as an example. Variations can be included by changing the quantity column to read 1C for 100, 4M for 4,000, etc. Fractions of cents may also be included.

Directions to the Student:

You are employed by Water Sports Inc. as an Accounts Receivable Clerk. Your job is to compute extensions on all sales invoices by first locating the correct price in the price book provided. You will also extend payment terms to customers in accordance with company policy. It is also your responsibility to address each invoice with the correct street number and zip code and to see that the correct copy of the sales invoice is placed in the window envelope.

Refer to the attached dictionary for the definition of any unfamiliar terminology. Read the definitions over before starting the simulation and refer to them as you work.

You will be using the following materials and machines:

(1) Sales invoices containing customer name, quantity, description, catalog number

(2) Window envelopes

(3) Price book

(4) Zip code directory

(5) City directory

(6) Calculator

(7) Typewriter (if you type, if not, pen)

If anything is not clear to you, refer to your supervisor.

Remember: Sales Invoices must be 100% accurate!

TERMINOLOGY FOR COMPLETING SALES INVOICES

1.	Accounts Receivable:	that amount of money that is owed to you by customers who buy on account
2.	City Directory:	a reference book which enables you to locate the address of a person or business under one of four categories--classified (by type of firm), alphabetically, by street and avenue, numerically by phone number
3.	Customer:	a person or company who buys from your firm
4.	Extensions:	computing the amount that a customer owes you by multiplying the quantity by the selling price
5.	Price Book:	a book arranged both alphabetically and numerically which contains the price of each item that a firm offers for sale
6.	Sales Invoice:	a form listing the customer's name, address, description of items sold him, amount owed, and the terms under which that amount is to be paid.
7.	Terms:	the manner by which it is decided how long a customer has to pay his bill and what discount will be available to him if he pays in a shorter period of time
8.	Unit Price:	the price per quantity purchased
9.	Verify:	checking to see that all work is accurate
10.	Window Envelope:	an envelope with a cellophane insert through which an address inside the envelope shows

As an Accounts Receivable Clerk at Water Sports Inc. you will follow the procedure given below for completing the attached sales invoices:

1. Locate the price of each item purchased in the price book.
2. Multiply the quantity times the unit price for each item and place that figure in the "total" column.
3. Total the "total" column of the sales invoice.
4. Verify the date to see that today's date is on the invoice. This is to insure that the customer receives full benefit of payment terms.
5. Indicate payment terms.
6. Using the city and zip code directories, complete the customer address.
7. Complete all invoices in the same manner.
8. After all sales invoices are completed, verify all of your work. THIS IS IMPORTANT!!! All sales invoices must be 100% accurate.
9. Select the correct copy of the sales invoice and fold it for insertion into the window envelope.
10. If you are working with carbon-assembly invoices, clip the copies for designated departments together.

INVOICE 101

Sold To: Lee's Sporting Goods

Date: Current
Our No. 456
Cust. Order No. 654
Shipped Via: UPS

Terms

Quantity	Description		Unit Price	Total
12 doz.	2Y3X	Acme Fishing Lures	2.30	27.60
25 ea.	4429	Fresh Water Spinning Reels	21.40	535.00
10.5doz.	UV57	Flagg's Fish Hooks	.50	5.25
				567.85

INVOICE 102

Sold To: Sportsarama, Inc.

Date: Current
Our No. 898
Cust. Order No. 1046
Shipped Via: Our Truck

Terms

Quantity	Description		Unit Price	Total
50	1045	Men's Swim Trunks--Assorted Colors	6.25	312.50
100	5555	Full-Foot Swim Fins	9.50	950.00
				1262.50

INVOICE 103

Sold To: Water Wonderland

Terms

Date: Current

Our No. 4567

Cust. Order No. 7546

Shipped Via: REA

Quantity	Description		Unit Price	Total
150	WE70	Child's Adjustable Water Wings	1.00	[illegible]
75	MI58	Adjustable Ski-View Mirror	[illegible]	[illegible]
				2136.75

INVOICE 104

Sold To: Warren's Sporting Shop

Terms

Date: Current

Our No. 909

Cust. Order No. 123

Shipped Via: Our Truck

Quantity	Description		Unit Price	Total
100 case	6446	Outboard Motor Oil	39.26	3926.00
10	4518	Outboard aluminum-propellers	13.77	137.70
				4063.70

INVOICE 105

Sold To: Long Lake Marina

Date: Current
Our No. 807
Cust. Order No. 1125
Shipped Via: UPS
Terms

Quantity	Description		Unit Price	Total
60	555T	Ployethylene Fuel Tank	14.86	[illegible]
25	555Y	Steel Fuel Tank	32.80	820.00
100	714	Fire Extinguisher	9.80	980.00
10 doz.	716	Fire Extinguisher Recharge Kit	1.79	17.90
				2709.50

INVOICE 106

Sold To: L. L. & K. Water Shoppe

Date: Current
Our No. 697
Cust. Order No. 1195
Shipped Via: Our Truck
Terms

Quantity	Description		Unit Price	Total
7 40 doz.	167	Flexible Snorkel - 16 ½ "	3.06	122.40
50	185	Boat Care Kit	5.29	264.50
				386.90

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

LEARNING ACTIVITIES - TASKS 4, 6

Directions to the Teacher:

This exercise, related to the accounts receivable function, will give students practice posting invoice amounts to appropriate ledger cards, analyzing incoming checks and checking discounts taken, and, finally, transferring the accounts of incoming checks to customer ledger cards.

You may wish to use actual invoices (see sample attached) and simulated checks instead of listing the data in schedule form. Forms which may be reproduced are attached.

1. Instruct students to arrange the invoices in alphabetical order.
2. Demonstrate proper technique in adding all invoice amounts stressing the importance of this step for later check on posting.
3. Instruct students to find the corresponding ledger cards, and post each customer's invoice amount to his card.
4. Show how each amount should be keyed into the adding machine as it is posted so that a comparison check may be taken with the result of check 2 to verify the accuracy of the posting.
5. Discuss the importance of carefully analyzing the incoming checks. Stress that when discounts are taken, the amount should be checked as well as the date to be certain the customer had the discount amount coming.
6. Show how to post the correct amount onto the ledger cards and the steps which must be taken when the check amount is in error. You may wish to use a journal for the recording of the discounts taken if you feel students may become confused.
7. Demonstrate the check technique using the adding machine to be relatively certain the amount received has been posted correctly to customers' accounts. (This is similar to the procedure for checking invoice amounts' accuracy.)
8. Stress the fact that the total invoice amount must be credited to the customer accounts when a discount was taken. Additional emphasis will probably be needed before students clearly understand.

9. Lengthen the exercise if you feel students need more practice posting invoice amounts and incoming checks. It may prove worthwhile to have students open the ledger accounts also.

Directions to the Student:

1. Arrange the invoices alphabetically; this will help curtail confusion in posting as the ledger cards are arranged alphabetically.
2. Pull the appropriate ledger cards.
3. Using the adding machine, add all the invoice amounts and retain the total.
4. Transfer the amount of the invoice onto the appropriate ledger card. Be sure to use the invoice date.
5. While posting, key in each posted amount on the adding machine and when you have finished posting all invoices, compare the total on the adding machine with the total you retained from Step 3. These amounts should correspond. If there is a discrepancy, carefully check each step of your work again to detect possible error.
6. File the invoices and ledger cards.

Incoming Checks

1. Alphabetize the incoming checks.
2. Pull the corresponding invoices and ledger cards. Keep everything in alphabetical order to insure a minimum of confusion.
3. Run the check amounts on the adding machine and retain the total.
4. Analyze incoming checks carefully checking to make sure that:
    a. the correct discount was taken by the customer
    b. the customer sent payment within the discount period. (Your company will still extend discounts when the check is only one day late.)
5. Write the correct or verified amount on the face of the check followed by your initials.
6. Post the correct amount to the appropriate ledger card.
7. Run the same type of check that you used in the preceding section.

Input

Below is a list of all the invoices filled out during the first ten days of the month of June. The terms which are extended to all customers are 1/10, net 30.

Invoice Date	Customer	Invoice Amount
6-1-72	Bryan's Quick Stop	$ 7.75
6-3-72	Bell Mar Motel	15.40
6-4-72	Wrightway Stores	19.00
6-4-72	Hiway Bar	9.65
6-5-72	Quality Foods	43.65
6-5-72	Nowland's Carry Out	18.30
6-5-72	Garden City Restaurant	24.55
6-6-72	Long Lake Supermarket	30.00
6-7-72	Paul's Mini Market	10.25
6-7-72	Gordon's Food Store	67.85
6-9-72	Rheem's Superette	4.55
6-9-72	Thrifty Mart	74.50
6-9-72	Wexler Produce	16.72
6-9-72	Miller's Market	23.90
6-9-72	A & B Sales	6.95
6-9-72	Schrader's Supermarket	95.50
6-9-72	Wrightway Stores	45.60
6-10-72	M and T Markets	97.45
6-10-72	Anderson's	54.75
6-10-72	Quality Foods	14.70
6-10-72	Wrightway Stores	26.35

Input

Date Received	Customer	Check Amount
6-8-72	Bell Mar Motel	$13.86
6-8-72	Bryan's Quick Stop	6.97
6-10-72	Nowland's Carry Out	16.47
6-10-72	Hiway Bar	8.68
6-11-72	Garden City Restaurant	22.09
6-15-72	Long Lake Supermarket	27.00
6-17-72	Gordon's Food Store	60.06
6-17-72	Paul's Mini Market	9.22
6-18-72	Thrifty Mart	67.05
6-18-72	Wexler Produce	15.05
6-19-72	Miller's Market	21.51
6-19-72	Rheem's Superette	3.06
6-20-72	Wrightway Stores	19.00
6-20-72	M and T Markets	87.70
6-20-72	Quality Foods	13.21
6-20-72	Schrader's Supermarket	85.95
6-22-72	Quality Foods	43.65
6-24-72	Anderson's	49.27

Input

A+B Sales

DATE	ITEMS	DR	CR	DR BAL
1972				
May 10				8.40
27			4.90	13.30

Andersons

DATE	ITEMS	DR	CR	DR BAL

Bell Mar Motel

DATE	ITEMS	DR	CR	DR BAL

Bryan's Quick Stop

DATE	ITEMS	DR	CR	DR BAL

Doug's Thrift Way

DATE	ITEMS	DR	CR	DR BAL

Garden City Restaurant

DATE	ITEMS	DR	CR	DR BAL

Gordon's Food Store

DATE	ITEMS	DR	CR	DR BAL

Hiway Bar

DATE	ITEMS	DR.	CR.	DR BAL

Long Lake Supermarket

DATE	ITEMS	DR	CR	DR BAL

M and T Supermarkets

DATE	ITEMS	DR	CR	DR BAL

Miller's Market

DATE	ITEMS	DR	CR	DR BAL

Mueller's Market

DATE	ITEMS	DR	CR	DR BAL
1972				
May 10				46.78

Input

Nowland's Carry Out

DATE	ITEMS	DR	CR	DR BAL

Orr's Delicatessin

DATE	ITEMS	DR	CR	DR BAL

Paul's Mini Mart

DATE	ITEMS	DR	CR	DR BAL

Quality Foods

DATE	ITEMS	DR	CR	DR BAL

Rheem's Superette

DATE	ITEMS	DR	CR	DR BAL

Schrader's Supermarket

DATE	ITEMS	DR	CR	DR BAL

Thrifty Mart

DATE	ITEMS	DR	CR	DR BAL

V & L Produce

DATE	ITEMS	DR	CR	DR BAL

Wexler Produce

DATE	ITEMS	DR	CR	DR BAL

Wilson's Groceries

DATE	ITEMS	DR	CR	DR BAL
1972				
May 1				10.00
20		6.80		16.80
29		4.10		20.90

Wrightway Stores

DATE	ITEMS	DR	CR	DR BAL

Young World Health Foods

DATE	ITEMS	DR	CR	DR BAL
1972				
May 6		42.00		42.00
24		24.60		66.60

OUTPUT

A&B Sales

DATE	ITEMS	DR.	CR.	DR BAL
1972				
May 10				8.40
27		4.90		13.30
June 9		6.95		20.25

Anderson's

DATE	ITEMS	DR	CR	DR BAL
1972				
June 10				54.75
24			49.27	5.48

(Payment too late for discount.)

Bill Mar Motel

DATE	ITEMS	DR	CR	DR BAL
1972				
June 3				15.40
8			15.40	—

Bryan's Quick Stop

DATE	ITEMS	DR	CR	DR BAL
1972				
June 1				7.75
8			7.75	—

Doug's Thrift Way

DATE	ITEMS	DR	CR	DR BAL

Garden City Restaurant

DATE	ITEMS	DR	CR	DR BAL
1972				
June 5				24.55
11			24.55	—

Gordon's Food Store

DATE	ITEMS	DR.	CR.	DR BAL
1972				
June 7				67.85
17			66.85	1.00

Hiway Bar

DATE	ITEMS	DR.	CR.	DR BAL
1972				
June 4				9.65
10			9.65	—

Long Lake Supermarket

DATE	ITEMS	DR	CR	DR BAL
1972				
June 6				30.00
15			30.00	—

M&T Supermarkets

DATE	ITEMS	DR	CR	DR BAL
1972				
June 10				97.45
			97.45	—

Miller's Market

DATE	ITEMS	DR	CR	DR BAL
1972				
June 9				23.90
19			23.90	—

Mueller's Market

DATE	ITEMS	DR	CR	DR BAL
1972				
May 10				46.78

Output

Nowland's Carry Out

DATE	ITEMS	DR	CR	DR BAL
1972 June 5				18.30
			18.30	—

Orv's Delicatessen

DATE	ITEMS	DR	CR	DR BAL

Paul's Mini Mart

DATE	ITEMS	DR	CR	DR BAL
1972 June 9				10.25
17			10.25	—

Quality Foods

DATE	ITEMS	DR	CR	DR BAL
1972 June 5				43.65
10		14.70		58.35
20			14.68	43.67
22			43.65	.02

Rheem's Superette

DATE	ITEMS	DR	CR	DR BAL
1972 June 9				4.55
19			3.52	1.03

Schrader's Supermarket

DATE	ITEMS	DR	CR	DR BAL
1972 June 9				95.50
20			95.50	—

Thrift Mart

DATE	ITEMS	DR	CR	DR BAL
1972 June 9				74.50
18			74.50	—

V & L Produce

DATE	ITEMS	DR	CR	DR BAL

Wexler Produce

DATE	ITEMS	DR	CR	DR BAL
1972 June 9				16.72
18			16.72	—

Wilson's Groceries

DATE	ITEMS	DR	CR	DR BAL
1972 May 1				10.00
20		6.80		16.80
29		4.10		20.90

Wrightway Stores

DATE	ITEMS	DR	CR	DR BAL
1972 June 4				19.00
9		45.60		64.60
10		26.35		90.95
20			19.00	71.95

Young World Health Foods

DATE	ITEMS	DR	CR	DR BAL
1972 May 6		42.00		42.00
24		24.60		66.60

Name

Address

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

Name

Address

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

Name

Address

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

Name

Address

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

46

No.__________

______________19___ $\frac{2\text{-}0}{710}$

PAY TO THE ORDER OF ____________________________ $________

______________________________________ DOLLARS

TO
URBAN NATIONAL BANK

SPECIMEN—VOID

____

⑆0710⑉0000⑆ 12⑉34567⑈

No.__________

______________19___ $\frac{2\text{-}0}{710}$

PAY TO THE ORDER OF ____________________________ $________

______________________________________ DOLLARS

TO
URBAN NATIONAL BANK

SPECIMEN—VOID

____

⑆0710⑉0000⑆ 12⑉34567⑈

No.__________

______________19___ $\frac{2\text{-}0}{710}$

PAY TO THE ORDER OF ____________________________ $________

______________________________________ DOLLARS

TO
URBAN NATIONAL BANK

SPECIMEN—VOID

____

⑆0710⑉0000⑆ 12⑉34567⑈

No.__________

______________19___ $\frac{2\text{-}0}{710}$

PAY TO THE ORDER OF ____________________________ $________

______________________________________ DOLLARS

TO
URBAN NATIONAL BANK

SPECIMEN—VOID

____

⑆0710⑉0000⑆ 12⑉34567⑈

DATE

SOLD TO

SHIP TO

TERMS:	CUSTOMERS ORDER NO.	STORE NO.	DEPT. NO.	WEIGHT	SHIPPED VIA

QUANTITY		DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
ORDERED	SHIPPED				

ORIGINAL INVOICE

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

LEARNING ACTIVITY - TASK 7

Directions to the Teacher:

The successful completion of an accounts receivable cycle is the deposit of the funds collected into the company's account. The incoming checks which were posted to the customers' accounts in Task 6 are now ready to be deposited.

Introductory remarks could revolve around the deposit slips that are used by various banking establishments in the community. It would also be appropriate at this time to explain not only what an ABA number is, but also to give the students actual samples of the numbers to show how they differ in your city, in Michigan, and throughout the United States. However, as a further internal control, some businesses in the 13 establishments interviewed prefer to list customers' names on the deposit ticket even though amounts have been posted to the individual ledger cards.

A problem which might be anticipated at this time is that students often become confused when they have to list the same ABA number on a deposit ticket for several checks.

Materials needed to complete this exercise are the checks from Task 6, deposit tickets, adding machine, and carbon paper. As a general practice most businesses endorse incoming checks as soon as they are received as a precautionary measure in case of theft of the checks. Pages 487-488 of South-Western's Clerical Office Practice, 4th Edition, provide a brief reading assignment for students.

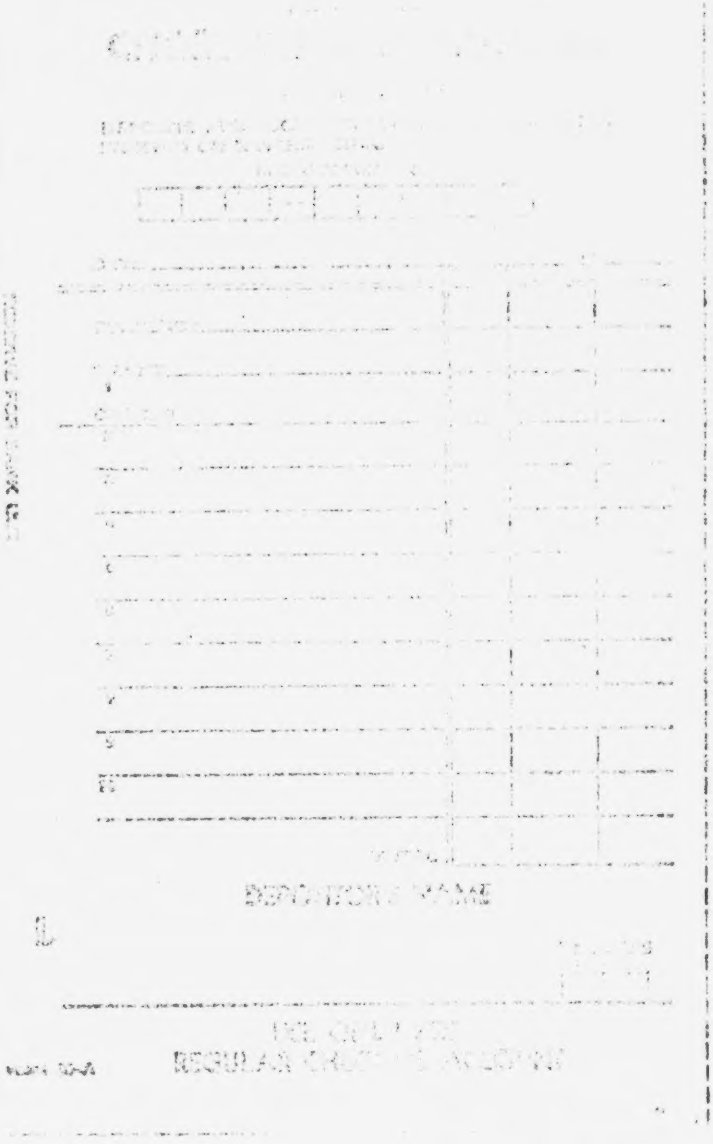
Directions to the Student:

One of your duties as an Accounts Receivable Clerk is to prepare the bank deposit. As with most papers in an office this form is prepared in duplicate. You will need the following materials: (1) bank deposit slip, (2) incoming checks from the previous assignment, (3) carbon paper, and (4) an adding machine.

Prepare the attached deposit slip by listing all incoming checks in alphabetical order, by company name. As the majority of our customers pay by check, there is no silver or currency to be deposited at this time.

After all incoming checks have been listed on the deposit slip, run an adding machine tape for the total. Check the accuracy of the tape by comparing each check with the amount printed on the tape.

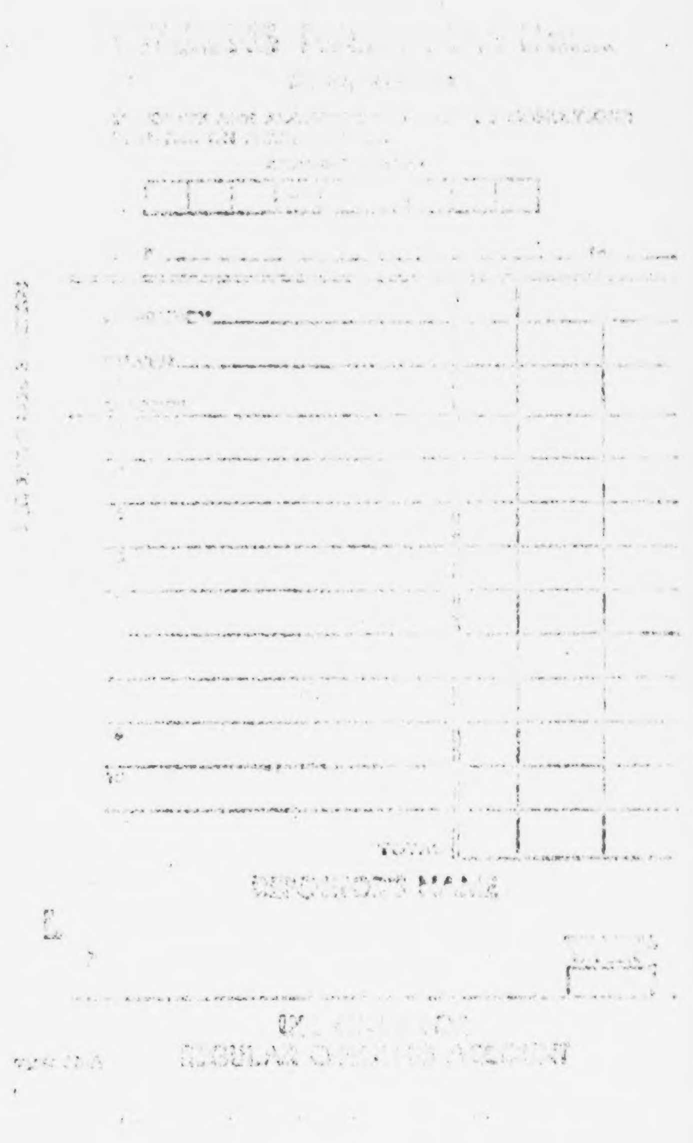
Prepare the deposit slip for the bank by attaching the checks and the adding machine tape together.



TOTAL

DEPOSITOR'S NAME

REGULAR CHECKING ACCOUNT



TOTAL

DEPOSITOR'S NAME

REGULAR CHECKING ACCOUNT

ACCOUNTIN CLERK - ACCOUNTS RECEIVABLE

LEARNING ACTIVITY - TASKS 8, 9, 10

Directions to the Teacher:

Students should have a working knowledge of the accounting cycle, recording the sale of merchandise on account, recording cash receipts, and bad debts prior to completing these exercises.

The instructor should adequately familiarize students with accounts receivable aging sheets before they work the exercises on their own. It is advisable to work a problem with the students in order to familiarize them with the aging sheets.

The instructor may wish to spend time discussing the form collection letters that are used in the exercises--the style and ability to get action from the delinquent customer (letters were obtained from Credit and Collection Principles and Practice, 7th edition, by Albert F. Chapin and George E. Hassett, Jr., published by McGraw-Hill Book Company, Inc., pp. 417-434). The instructor may desire to discuss proper telephone techniques used in making collection calls. It may be helpful to discuss the role of a collection attorney in collecting delinquent accounts.

20th Century Bookkeeping and Accounting, Advanced Course, 23d Edition, pp. 97-110 will be of help to the instructor in preparing for this unit. A practice set of professional projects published by the South-Western Publishing Company, containing a practice set for an attorney who collects delinquent accounts, will be of help to students desiring such exercises.

Directions to the Student:

The accounts receivable aging sheet, the customer accounts, a form collection letter, and invoices are given for each company in the exercises below.

Directions:
1. Run an adding machine tape of all customer balances and reconcile this total with the balance in the Accounts Receivable account in the general ledger. If the totals cannot be reconciled, place an X by the total on the adding machine tape.
2. Using the customer ledger accounts, list the accounts according to age on the accounts receivable aging sheet.
3. List the accounts that are 31-60 days past due on the form provided to be contact by telephone.
4. Address form collection letters for accounts that are 61-90 days past due.
5. List the accounts that are 90+ days past due on the form provided to be given to the collection attorney.
6. Complete invoices for each customer with an outstanding balance in the accounts receivable ledger.
7. Run an adding machine tape of the completed invoices and reconcile this with the Accounts Receivable account in the general ledger.*

Input

See the following sheets. Takes approximately 10 hours class time.

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*Not included in teacher's key

1. Williams Corporation
14 Norton Ave.
Holland, MI 49423

Date: November 30, 19--

Credit Terms: 2/10, n/30

NAME Alpha Co.
ADDRESS 126 Ivanrest Hudsonville, MI 49426

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19-- Aug	12		C7			75 30

NAME Bixby Supplies, Inc.
ADDRESS 1423 Kirby ST. Holland, MI 49423

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19-- Nov	28		C10			50 00

NAME Darby Company
ADDRESS 26 Cotton Ave Zeeland, MI 49423

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19-- Sept	2		C8			75 00

NAME Laker Corporation
ADDRESS 29 Frances ST. Holland, MI 49423

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19-- Oct	11		C9			150 00

NAME Merideth, Inc

ADDRESS 4040 Washington Ave. Holland, MI 49423

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Nov	17		C10			425 00

NAME Smith Company

ADDRESS 42 South Grand Ave. Holland, MI 49423

Date		Items	Post Ref.	Debit	Credit	Debit Balance
Sept	5		S8			155 50

NAME Warco, Inc.

ADDRESS 427 North Williams ST. Hudsonville, MI 49426

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Nov	1		C9			130 50

NAME Wilson, Inc.

ADDRESS 311 Riley Holland, MI 49423

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Nov	10		C10			300 00

Accounts Receivable

Account No. 114

Date		Items	Post Ref.	Debit	Credit	Balance	
						Debit	Credit
19— Nov	30		✓			1331 10	

SCHEDULE OF ACCOUNTS RECEIVABLE BY AGE

DATE:

Customer	Account Balance	Not Yet Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due
TOTALS						

WILLIAMS CORPORATION
142 Norton Ave. *** Holland, MI 49423

Dear

Your account is so long overdue that you should now give it attention. Prompt action in this matter is urged for the reason that within the next few days we shall have to forward a list of delinquent accounts to our Treasurer and we are anxious to have your name not appear on it. When he receives this list, action on the account is subject to his direction.

Will you not either forward a remittance or write us by return mail? In the meantime, we are going to hold a copy of this letter as a memorandum that a response is expected.

Sincerely yours,

Credit Department

Accounts to be Telephoned	Accounts to Collection Attorney
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.

INVOICE

WILLIAMS CORPORATION

142 Norton Ave. *** Holland, Mi 49423

SOLD TO:

DATE:

TERMS: 2/10, n/30

Current Balance	Past Due	Amount Due

2. Roley's Hardware
24 Grandville Ave.
Grand Rapids, MI 49502

Date: July 31, 19--

Credit Terms: 2/10, n/45

NAME M. Dillingsworth
ADDRESS 1268 Giddings Ave. Grand Rapids, MI 49508

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— July	11		C18			26 30

NAME B. Dombrowski
ADDRESS 12 Fourth ST. Grand Rapids, MI 49502

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Mar	2		C12			32 00

NAME P. A. Hall
ADDRESS 752 Thomas ST. Grand Rapids, MI 49506

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— July	16		C18			11 27

NAME T. J. Johns
ADDRESS 816 Cooper ST. Grand Rapids, MI 49507

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— July	2		C17			7 25

NAME B. Moore

ADDRESS 807 Kalamazoo Ave. Grand Rapids, MI 49506

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— May	11		C15			25 00

NAME W.M. Morgan

ADDRESS 656 Griswold ST. Grand Rapids, MI 49507

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19 July	13		C18			45 80

NAME C. Patterson

ADDRESS 1230 Baxter ST. Grand Rapids, MI 49506

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19 July	14		C18			65 00

NAME A. Pratt

ADDRESS 123 Division Ave. Grand Rapids, MI 49504

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— June	6		C16			12 15

NAME D. O. Vandenberg
ADDRESS 122 Plymouth ST. Grand Rapids, MI 49503

Date 19—		Items	Post Ref.	Debit	Credit	Debit Balance
April	2		C13			11 25

NAME D. Warmhaven
ADDRESS 131 Lake Drive Grand Rapids, MI 49505

Date 19—		Items	Post Ref.	Debit	Credit	Debit Balance
June	26		C17			19 25

NAME N. A. Wilkeshire
ADDRESS 118 Wealthy ST. Grand Rapids, MI 49505

Date 19—		Items	Post Ref.	Debit	Credit	Debit Balance
June	25		C17			1 29 00

NAME C. A. Wilson
ADDRESS 1017 Dunham ST. Grand Rapids, MI 49506

Date 19—		Items	Post Ref.	Debit	Credit	Debit Balance
June	4		C16			10 00

Accounts Receivable

Account No. 114

Date		Items	Post Ref.	Debit	Credit	Balance	
						Debit	Credit
19– July	31		✓				804 07

SCHEDULE OF ACCOUNTS RECEIVABLE BY AGE

DATE:

Customer	Account Balance	Not Yet Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due
TOTALS						

Accounts to be Telephoned	Accounts to Collection Attorney
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.

ROLEY'S HARDWARE

24 Grandville Ave.***Grand Rapids, MI 49502

Dear

We are being urged in this department to make the collection of the balance in your account

Under our usual procedure this item would have been referred to a collection agency for adjustment before this time. We do not believe that such action will ever be necessary on your account and we believe that the item remains open at this time through some misunderstanding or through some inability to pass it for payment.

When this letter is received, we wish to request you to investigate this item, and if there is any question about it will you kindly write us directing your reply for the attention of this department so that we may make any investigation or adjustment which may be necessary on our part.

Please give us a reply as early as possible so that we may report to our Treasurer that the item is under investigation by you and will be adjusted shortly.

Sincerely yours,

Credit Department

INVOICE

R O L E Y ' S H A R D W A R E

24 Grandville Ave.***Grand Rapids, MI 49502

SOLD TO:

DATE:

TERMS: 2/10, n/45

Current Balance	Past Due	Amount Due

3. Wholesale Lumber Company
201 Valley St.
Kalamazoo, MI 49001

Date: October 31, 19--

Credit Terms: 1/10, n/30

AME Baker Lumber Co.

ADDRESS 123 Berry Ave. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct	31		C6			31 25

NAME Birch Cabinet Builders

DDRESS 732 Michigan Ave. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— June	6		C1			23 50

AME Bob's Fix-IT-Shop

DDRESS 44 Alexander ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct.	9		C5			120 00

AME Cabinet Makers

ADDRESS 991 Jackson ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct	30		C6			12 50

NAME Horne Building Supply
ADDRESS 11 West 17th St. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Sept	6		C4			135 25

NAME Johnston Lumber Suppliers
ADDRESS 939 Sycamore St. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— June	3		C1			105 [illegible]

NAME Kemper Builders
ADDRESS 212 Edna St. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct	26		C6			1276 00

NAME Kitchen Builders
ADDRESS 642 Leonard St. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct	7		C5			149 50

NAME Kowalski Plywood Co.
ADDRESS 236 Prince ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct	17		C6			320 00

NAME Lumber Wholesale Warehouse
ADDRESS [illegible] Bonnie ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Sept	7		C4			[illegible]

NAME Melbourne Lumber House
ADDRESS 181 [illegible] ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct	2		C5			204 00

NAME Michigan Lumber Co.
ADDRESS 2213 Warden ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Sept	24		C4			25 00

NAME Norton Lumber Co.

ADDRESS 837 Bates ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct	19		C6			450 00

NAME Veenstra Lumber Co.

ADDRESS 1234 North Cottonwood ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Aug	15		C3			35 00

NAME Wako Lumber Supply

ADDRESS 22 Riley ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Sept	10		C4			25 00

NAME Willis Lumber Co.

ADDRESS 13 Hall ST. Kalamazoo, MI 49001

Date		Items	Post Ref.	Debit	Credit	Debit Balance
19— Oct	3		C5			200 00

Accounts Receivable

Account No. 114

Date		Items	Post Ref.	Debit	Credit	Balance	
						Debit	Credit
19 Oct	31		✓			5660 50	

SCHEDULE OF ACCOUNTS RECEIVABLE BY AGE

DATE:

Customer	Account Balance	Not Yet Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due
TOTALS						

WHOLESALE LUMBER COMPANY
20 Valley St. *** Kalamazoo, MI 49001

Dear

There is one task which we dislike to perform, and that is to dun our customers for money. Especially is this unsatisfactory when a request for money due us, courteously made, seems to receive no attention.

Correspondence is much like a quarrel. It cannot be carried on by one party alone.

Won't you please be so kind as to give us some response to this letter?

Sincerely yours,

Credit Department

Accounts to be Telephoned	Accounts to Collection Attorney
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.

INVOICE

WHOLESALE LUMBER COMPANY

20 Valley St. *** Kalamazoo, MI 49001

SOLD TO:

DATE:

TERMS: 1/10, n/30

Current Balance	Past Due	Amount Due

OUTPUT

1. Williams Coporation

SCHEDULE OF ACCOUNTS RECEIVABLE BY AGE

DATE: November 30, 19—

Customer	Account Balance	Not Yet Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due
Alpha Co.	75^{30}				75^{30}	
Bixby Supplies, Inc.	50^{00}	50^{00}				
Darby Company	75^{00}			75^{00}		
Laker Corporation	150^{00}		150^{00}			
Merideth, Inc.	425^{00}	425^{00}				
Smith Company	125^{30}			125^{30}		
Warco, Inc.	130^{50}	130^{50}				
Wilson, Inc.	300^{00}	300^{00}				
75.30 50.00 75.00 150.00 425.00 125.30 130.50 300.00 1,331.10*						
TOTALS	1331^{10}	905^{50}	150^{00}	200^{30}	75^{30}	—

WILLIAMS CORPORATION

142 Norton Ave. *** Holland, MI 49423

November 30, 19--

Alpha Co.
126 Ivanrest
Hudsonville, MI 49426

Dear Sir:

Your account is so long overdue that you should now give it attention. Prompt action in this matter is urged for the reason that within the next few days we shall have to forward a list of delinquent accounts to our Treasurer and we are anxious to have your name not appear on it. When he receives this list, action on the account is subject to his direction.

Will you not either forward a remittance or write us by return mail? In the meantime, we are going to hold a copy of this letter as a memorandum that a response is expected.

Sincerely yours,

John Doe

Credit Department

Note to teacher: the student should complete a form collection letter for each company that has a balance 61-90 days past due.

Accounts to be Telephoned

1. Darby Company
2. Smith Company
3.
4.
5.

Accounts to Collection Attorney

1. none
2.
3.
4.
5.

INVOICE

WILLIAMS CORPORATION

142 Norton Ave. *** Holland, Mi 49423

SOLD TO: Alpha Co.
126 Ivanrest
Hudsonville, MI 49426

DATE: November 30, 19--

TERMS: 2/10, n/30

Current Balance	Past Due	Amount Due
$ 75.30	$ 75.30	$ 75.30

Note to teacher: the student must complete an invoice for each customer that has an outstanding balance.

OUTPUT

2. Roley's Hardware

SCHEDULE OF ACCOUNTS RECEIVABLE BY AGE

DATE: July 31, 19—

Customer	Account Balance	Not Yet Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due
M. Dillingsworth	26.30	26.30				
B. Dombrowski	32.00					32.00
R. A. Hall	11.27	11.27				
T. J. Johns	7.25	7.25				
B. Moore	25.00		25.00			
W. M. Morgan	45.90	45.90				
C. Patterson	65.00	65.00				
A. Pratt	12.15		12.15			
D.O. Vandenberg	11.25				11.25	
D. Warmhoven	19.25	19.25				
N. A. Wilkeshire	29.00	29.00				
C. A. Wilson	10.00		10.00			
TOTALS	294.37	203.97	47.15	—	11.25	32.00

```
               *

     26.30
     32.00
     11.27
      7.25
     25.00
     45.90
     65.00
     12.15
     11.25
     19.25
     29.00
     10.00
X   294.37 *
```

Accounts to be Telephoned

1. none
2.
3.
4.
5.

Accounts to Collection Attorney

1. B. Dombrowski
2.
3.
4.
5.

ROLEY'S HARDWARE

24 Grandville Ave.***Grand Rapids, MI 49502

July 31, 19--

D.. O. Vandenberg
182 Plymouth St.
Grand Rapids, MI 49503

Dear Sirs:

We are being urged in this department to make the collection of the balance in your account

Under our usual procedure this item would have been referred to a collection agency for adjustment before this time. We do not believe that such action will ever be necessary on your account and we believe that the item remains open at this time through some misunderstanding or through some inability to pass it for payment.

When this letter is received, we wish to request you to investigate this item, and if there is any question about it will you kindly write us directing your reply for the attention of this department so that we may make any investigation or adjustment which may be necessary on our part.

Please give us a reply as early as possible so that we may report to our Treasurer that the item is under investigation by you and will be adjusted shortly.

Sincerely yours,

John Doe

Credit Department

Note to the teacher: the student should complete a form collection letter for each company that has a balance 61-90 days past due.

INVOICE

ROLEY'S HARDWARE

24 Grandville Ave.***Grand Rapids, MI 49502

SOLD TO: M. Dillingsworth
1268 Giddings Ave.
Grand Rapids, MI 49508

DATE: July 31, 19--

TERMS: 2/10, n/45

Current Balance	Past Due	Amount Due
$ 26.30		$ 26.30

Note to the teacher: the student must complete an invoice for each account that has a balance.

OUTPUT

3. Wholesale Lumber Company

SCHEDULE OF ACCOUNTS RECEIVABLE BY AGE

DATE: October 31, 19-

Customer	Account Balance	Not Yet Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due
Baker Lumber Co.	41.25	41.25				
Birch Cabinet Builders	22.50					22.50
Bob's Fix-IT- Shop	440.00	440.00				
Cabinet Makers	12.50	12.50				
Hornne Building Supply	125.25		125.25			
Johnston Lumber Suppliers	105.25					105.25
Kemper Builders	1276.00	1276.00				
Kitchen Builders	149.50	149.50				
Kowalski Plywood Co.	320.00	320.00				
Lumber Wholesale Warehouse	78.25		78.25			
Melboune Lumber House	225.00	225.00				
Michigan Lumber Co.	95.00		95.00			
Norton Lumber Co.	450.00	450.00				
Veenstra Lumber Co.	65.00			65.00		
Wako Lumber Supply	55.00		55.00			
Willis Lumber Co.	200.00	200.00				
TOTALS	3660.50	3114.25	353.50	65.00	—	127.75

```
          *
   41.25
   22.50
  440.00
   12.50
  125.25
  105.25
1.276.00
  149.50
  320.00
   78.25
  225.00
   95.00
  450.00
   65.00
   55.00
  200.00
3.660.50 *
```

Accounts to be Telephoned

1. Veenstra Lumber Co.
2.
3.
4.
5.

Accounts to Collection Attorney

1. Birch Cabinet Builders
2. Johston Lumber Suppliers
3.
4.
5.

WHOLESALE LUMBER COMPANY
20 Valley St. *** Kalamazoo, MI 49001

Dear

There is one task which we dislike to perform, and that is to dun our customers for money. Especially is this unsatisfactory when a request for money due us, courteously made, seems to receive no attention.

Correspondence is much like a quarrel. It cannot be carried on by one party alone.

Won't you please be so kind as to give us some response to this letter?

Sincerely yours,

Credit Department

Note to the teacher: there is no need to send any form collection letters because there is no account that is 61-90 days past due.

INVOICE

WHOLESALE LUMBER COMPANY

20 Valley St. *** Kalamazoo, MI 49001

SOLD TO: Baker Lumber Co.
133 Berry Ave.
Kalamazoo, MI 49001

DATE: October 31, 19--

TERMS: 1/10, n/30

Current Balance	Past Due	Amount Due
$ 41.25		$ 41.25

Note to the teacher: the student must complete an invoice for each account that has a balance.

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

EVALUATIVE INSTRUMENT - TASKS 1, 2, 3

DIRECTIONS: Assuming that you are an Accounts Receivable Clerk for Water Sports Inc., complete the attached invoices. Use the city and zip code directories that are provided in our reference section.

WATER SPORTS INC.

PRICE LIST

The following is a partial list of articles shown in the catalog of Water Sports Inc.

Adjustable Weight Bench	716	39.50
Auxiliary Motor Brackets	444	21.00
Boat Care Kit	109	5.95
Electric Bilge Pump	22	14.90
Fish Caller RT IIV	609	9.50
Fish Caller VW4	613	7.00
Full-Foot Swim Fins	79	9.50
Goggle-Style Mask	111	10.25
Hand-Operated Bilge Pump	25	6.70
Navy-Type Anchor	888	5.20
Portable Horn	631	8.60
Pressure Gauge	42	17.00
Strap-Back Swim Fins	80	7.40
Surf 'n' Ski Suits	325	21.50
Waterproof Battery Boxes	37	4.69
Weighted Exercise Boots	840	10.25
Wet Suit Boots 3/16"	811	8.50
Wet Suit Hoods 3/16"	810	6.30
Wet Suit 3/16"	809	59.50
Yachtsman Life Vests	71	19.00

TERMS: Retail Outlets - 2/10, n/30 (Dudd's, Sportsarama, Warren's)

Wholesale - 5/20, n/45 (Rivlin's, L & K, Neill's)

INVOICE 3278980

Sold To

Warren's Sporting Goods
1046 West Avenue
Kalamazoo, MI 49003

Date May 20, 1972

Our No. 6518429

Cust. Order No. 3140

Shipped Via Our Truck

Terms 2/10, N/30

Quantity	Description	Unit Price	Total
4	716 Adjustable Weight Bench	39.50	158.00
12	840 Weighted Exercise Boots	10.25	123.00
25	71 Yachtsman Life Vests	19.00	475.00
			756.00

INVOICE 3278981

Sold To

Sportsarama, Inc.
102 W. Chicago Rd.
Sturgis, MI 49091

Date May 20, 1972

Our No. 9248156

Cust. Order No. 4310

Shipped Via Our Truck

Terms 2/10, N/30

Quantity	Description	Unit Price	Total
15	609 Fish Caller RT IIV	9.50	142.50
3	268 Hand-Operated Bilge Pump	6.70	20.10
100 pr.	79 Full-Foot Swim Fins	9.50	950.00
			1112.60

INVOICE 3278982

Sold To
Rivlin's Wholesale Sporting Goods
38 Main Street
Wheeling, WV 26003

Date May 20, 1972
Our No. 9425681
Cust. Order No. 1043
Shipped Via Our Truck

Terms 5/20, N/45

Quantity	Description	Unit Price	Total
25	809 3/16" Wet Suits	59.50	1487.50
12	810 3/16" Wet Suit Hoods	6.30	75.60
12	811 3/16" Wet Suit Boots	8.50	102.00
			1665.10

INVOICE 3278983

Sold To
Dudd's Marina
Sand Lake
Centreville, MI 49093

Date May 20, 1972
Our No. 8156429
Cust. Order No. 4103
Shipped Via Our Truck

Terms 2/10, N/30

Quantity	Description	Unit Price	Total
50	444 Auxiliary Motor Brackets	21.00	1050.00
5	567 Waterproof Battery Boxes	4.69	23.45
			1073.45

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

EVALUATIVE INSTRUMENT - TASK 4

Instructions to Students:

1. Transfer the invoice totals to the appropriate customer's ledger cards.
2. Using the adding machine, carry out the necessary checks to make certain the total of the invoices corresponds with the total posted to the ledger cards.

Centreville Produce Mart
118 W. Main Street
Centreville, MI 49032

DATE

SOLD TO

Dave's Diner
87 Central Street
Constantine, MI 49056

SHIP TO

Dave's Diner

TERMS	CUSTOMERS ORDER NO	STORE NO	DEPT NO	WEIGHT	SHIPPED VIA
1/10, n 30	23	1		70 lbs.	LOCAL TRANSIT

QUANTITY		DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
ORDERED	SHIPPED				
2 cs		Fancy Head Lettuce	3.00		$ 6.00
1 cs		Tomatoes	4.00		4.00
1/2 cs		Celery	2.50	1.25	1.25
		Total			$11.25

ORIGINAL INVOICE

Centreville Produce Mart
118 W. Main Street
Centreville, MI 49032

DATE

SOLD TO
Deb and Anne's Steak House
16 Michigan Avenue
Sturgis, MI 49040

SHIP TO
Deb and Anne's Steak House

TERMS	CUSTOMERS ORDER NO	STORE NO	DEPT NO	WEIGHT	SHIPPED VIA
1/10, n 30	40	2		12 lb.	LOCAL TRANSIT

QUANTITY		DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
ORDERED	SHIPPED				
3 cs		Steak Tomatoes	5.50		$16.50
1 ctn		Turnips	2.00		2.00
		Total			$18.50

ORIGINAL INVOICE

Centreville Produce Mart
118 W. Main Street
Centreville, MI 49032

DATE

SOLD TO
Miller's Market
765 S. Banker Street
Nottawa, MI 49034

SHIP TO
Miller's Market

TERMS	CUSTOMERS ORDER NO	STORE NO	DEPT NO	WEIGHT	SHIPPED VIA
1/10, n30	51	1		163 lb.	LOCAL TRANSIT

QUANTITY					
ORDERED	SHIPPED	DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
1 cs		Head Lettuce	2.50		$ 2.50
4 cs		Florida Oranges	3.00		12.00
2 cs		Delicious Apples	4.50		9.00
		Total			$23.50

ORIGINAL INVOICE

ACCOUNTS RECEIVABLE LEDGER

Name Country Kitchen
Address 261 Lionel Street, Nottawa, Michigan 49033

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	5					22.60
	18			4.80		27.40

Name Dave's Diner
Address 87 Central Street, Constantine, Mich. 49056

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	2					18 20
	15				18 20	—

Name Deb and Anne's Steak House
Address 16 Michigan Avenue, Sturgis, Mich. 49040

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	8					8 70
	12				14 –	22 70

Name Laura's Party Shoppe
Address 2350 Railroad Street, Centreville, Mich. 49032

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	14					70.60

ACCOUNTS RECEIVABLE LEDGER

Name Millers Mini Market
Address 21 Bridge Street, Mendon, Mich. 49029

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	15					10.50
	20				10.50	—
	22			14.80		14.80

Name Miller's Market
Address 756 S. Banker Street, Nottawa, Mich. 49034

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	19					17.59

Name Naomes Drive Inn
Address RR #2, Colon, Mich. 49039

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE

Name Paul's Produce
Address 16 Schuring Road, Paw Paw, Mich, 49018

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	18					62.50
	22			45-		107.50

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

EVALUATIVE INSTRUMENT - TASK 6

Instructions to Students:

1. Analyze and arrange the incoming checks in proper sequence.
2. Carry out all the necessary steps to post the check amounts to the appropriate ledger cards.
3. Verify the accuracy of your work. (Submit the adding machine tape with the completed problem.)

The Fashion Break
7890 River Road
Three Rivers, MI 49025

DATE 5-8-72

SOLD TO
Gary's Western Wear
2601 W Avenue
Lawton, MI 49015

SHIP TO
Gary's Western Wear

MS.	CUSTOMERS ORDER NO	STORE NO	DEPT NO	WEIGHT	SHIPPED VIA
1/10, net 30	Called in	1			

QUANTITY					
ORDERED	SHIPPED	DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
8 pr		Men's Versatile Boots	9.50		$ 76.00
9 pr		Women's Riding Boots	9.00		81.00
		Total			$157.00

ORIGINAL INVOICE

The Fashion Break
7890 River Road
Three Rivers, MI 49025

DATE 5-10-72

SOLD TO
Ken's Menswear
756 12th Street
Three Rivers, MI 49026

SHIP TO
Ken's Menswear

MS	CUSTOMERS ORDER NO	STORE NO	DEPT. NO.	WEIGHT	SHIPPED VIA
1/10, n 30	none	1			

QUANTITY		DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
ORDERED	SHIPPED				
30		Short-sleeve Dress Shirts	2.00		$ 60.00
25		Men's Assorted Swimsuits	3.50		87.50
		Total			$147.50

ORIGINAL INVOICE

The Fashion Break
7890 River Road
Three Rivers, MI 49025

DATE 5-11-72

SOLD TO
Bob's Neoteric Shop
1360 Melody Lane
Vicksburg, MI 49018

SHIP TO
Bob's Neoteric Shop

TERMS	CUSTOMERS ORDER NO	STORE NO	DEPT. NO.	WEIGHT	SHIPPED VIA
1/10, net 30	26	1			

QUANTITY		DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
ORDERED	SHIPPED				
25		Body Shirts	3.50		$87.50
15		Double Knit Slacks	8.75		131.25
		Total			$218.75

ORIGINAL INVOICE

The Fashion Break
7890 River Road
Three Rivers, MI 49025

DATE 5-14-72

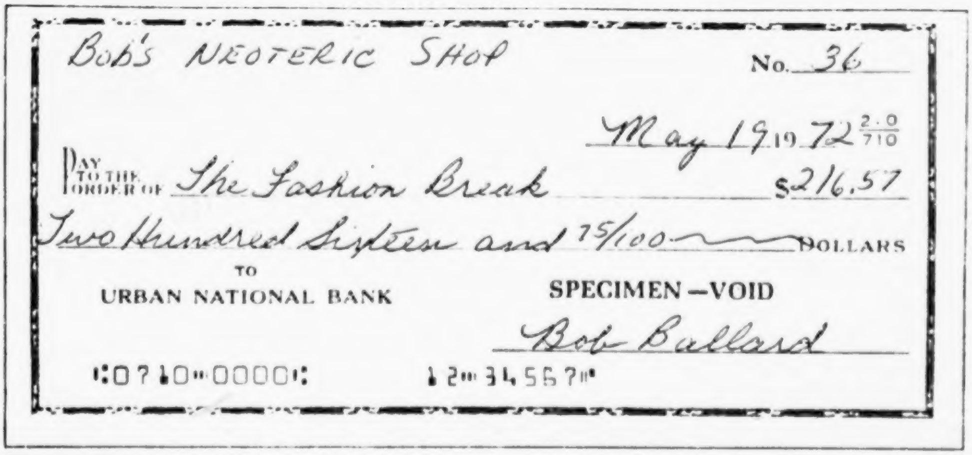
SOLD TO
The Fashion Corner
234 Carrie Lane
Schoolcraft, MI 49020

SHIP TO
The Fashion Corner

TERMS	CUSTOMERS ORDER NO	STORE NO	DEPT. NO	WEIGHT	SHIPPED VIA
1/10, net 30	Called in	2 k			

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION	UNIT PRICE	AMOUNT	TOTAL
10		Tennis Uniforms	5.60		$56.00
20		Golf Shirts	4.00		80.00
		Total			$136.00

ORIGINAL INVOICE



BOB'S NEOTERIC SHOP No. 36

May 19 19 72 2-0/710

PAY TO THE ORDER OF The Fashion Break $216.57

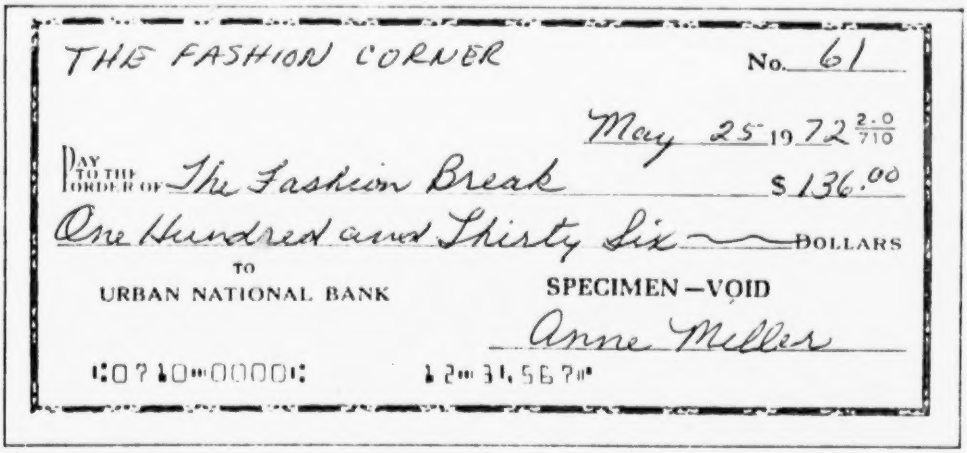
Two Hundred Sixteen and 75/100 DOLLARS

TO
URBAN NATIONAL BANK

SPECIMEN—VOID

Bob Ballard

⑆0710⑈0000⑆ 12⑈34567⑈



THE FASHION CORNER No. 61

May 25 19 72 2-0/710

PAY TO THE ORDER OF The Fashion Break $136.00

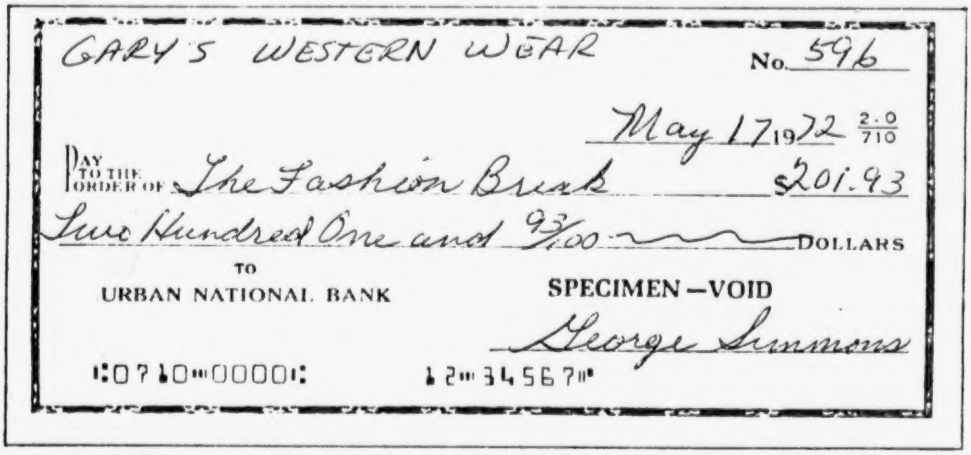
One Hundred and Thirty Six DOLLARS

TO
URBAN NATIONAL BANK

SPECIMEN—VOID

Anne Miller

⑆0710⑈0000⑆ 12⑈34567⑈



GARY'S WESTERN WEAR No. 596

May 17 19 72 2-0/710

PAY TO THE ORDER OF The Fashion Break $201.93

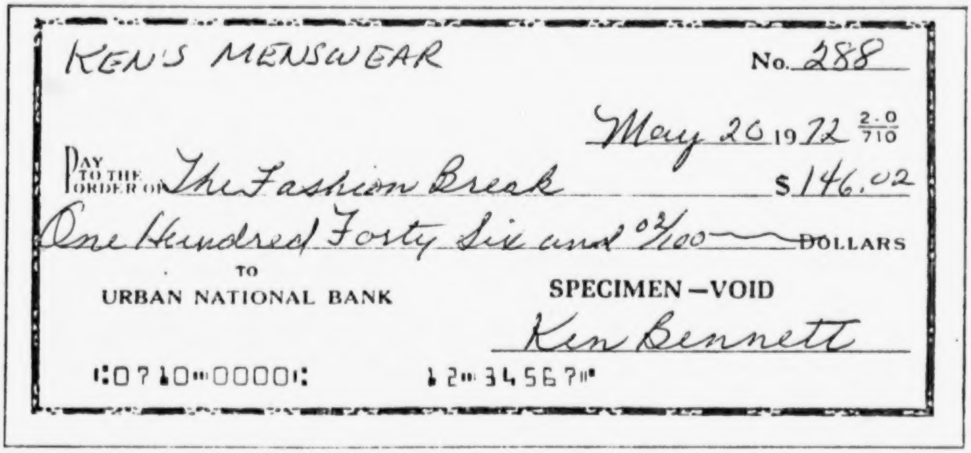
Two Hundred One and 93/100 DOLLARS

TO
URBAN NATIONAL BANK

SPECIMEN—VOID

George Simmons

⑆0710⑈0000⑆ 12⑈34567⑈



KEN'S MENSWEAR No. 288

May 20 19 72 2-0/710

PAY TO THE ORDER OF The Fashion Break $146.02

One Hundred Forty Six and 02/100 DOLLARS

TO
URBAN NATIONAL BANK

SPECIMEN—VOID

Ken Bennett

⑆0710⑈0000⑆ 12⑈34567⑈

ACCOUNTS RECEIVABLE LEDGER

Name Bob's Neoterie Shop
Address 1360 Melody Lane, Vicksburg, Mich. 49018

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	11					218.75

Name Fashion Corner, Inc
Address 234 Carrie Lane, Schoolcraft, Mich. 49020

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 Apr	30					68.00
May	6				68.00	—
	14			136.00		136.00

Name Gary's Western Wear
Address 2601 W Avenue, Lawton, Mich. 49015

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	1					46.50
May	8			157.00		203.50

Name Ken's Menswear
Address 756 18th Street, Three Rivers, Mich. 49026

DATE		ITEMS	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
1972 May	10					147.50

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

EVALUATIVE INSTRUMENT - TASK 7

DIRECTIONS: Assuming that you are an Accounts Receivable Clerk for Water Sports Inc., prepare the attached papers for deposit. Account No. 233-72849

Acme Sporting Goods
1160 Main Street
Kalamazoo, MI 49001

No. 440

May 10, 19 72

Pay to the Order of Water Sports Inc. $ 14.50

Fourteen and 50/100------------------------Dollars

Michigan Bank

Walter

Warren's Sporting Goods
1456 Westnedge Avenue
Kalamazoo, MI 49003

No. 1006

May 15, 19 72

Pay to the Order of Water Sports Inc. $ 150.00

One hundred fifty and 00/100--------------Dollars

First National Bank

L. A. Campbell

Rivlin's Wholesale Sporting Goods
4532 Market Street
Wheeling, WV 26003

No. 4130

May 13, 19 72

Pay to the Order of Water Sports, Inc. $2450.00

Two thousand four hundred fifty 00/100----Dollars

Bank of Wheeling

Neal Yeaman

Browne's Marina
Sand Lake
Nottowa, MI 49093

No. 3638

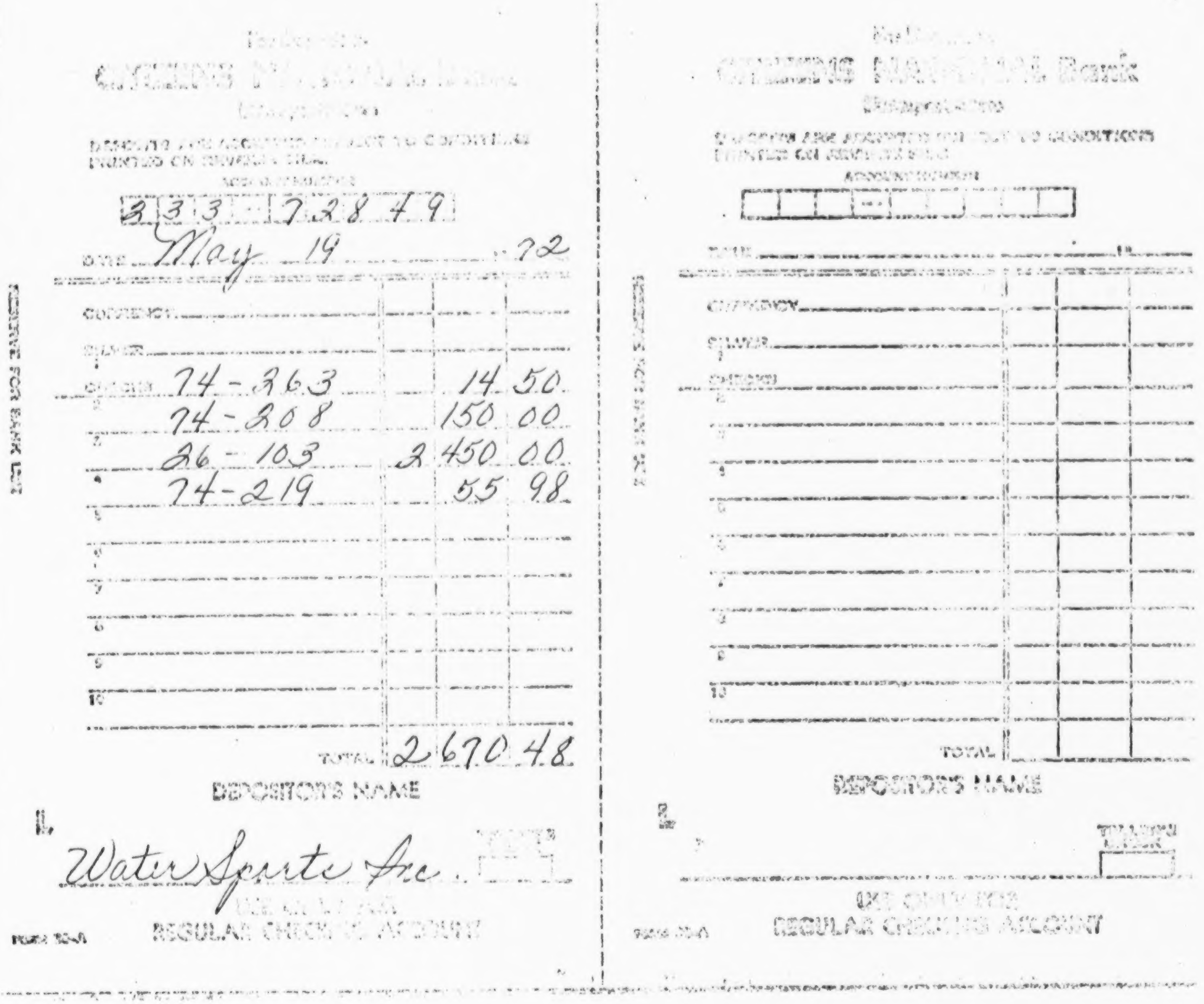
May 18, 19 72

Pay to the Order of Water Sports Inc. $ 55.98

Fifty five and 98/100---------------------- Dollars

Citizens State Bank

Tom Grant



Citizens National Bank

DEPOSITS ARE ACCEPTED SUBJECT TO CONDITIONS PRINTED ON REVERSE SIDE

ACCOUNT NUMBER

333-72849

DATE May 19 19 72

CURRENCY		
SILVER		
CHECKS 1 74-263	14	50
2 74-208	150	00
3 26-103	2 450	00
4 74-219	55	98
5		
6		
7		
8		
9		
10		
TOTAL	2 670	48

RESERVE FOR BANK USE

DEPOSITOR'S NAME

1. Water Sports Inc.

USE ONLY FOR
REGULAR CHECKING ACCOUNT

Citizens National Bank

DEPOSITS ARE ACCEPTED SUBJECT TO CONDITIONS PRINTED ON REVERSE SIDE

ACCOUNT NUMBER

DATE 19

CURRENCY		
SILVER		
CHECKS 1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
TOTAL		

DEPOSITOR'S NAME

2.

THANK YOU

USE ONLY FOR
REGULAR CHECKING ACCOUNT

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

EVALUATIVE INSTRUMENT - TASK 8

Given below are the accounts receivable ledger cards of Bud's Department Store, the Schedule of Accounts Receivable By Age sheet, a form collection letter, a form for listing delinquent accounts to be contacted by telephone, and a form listing delinquent accounts for the collection attorney.

Instructions:

1. Complete the Schedule of Accounts Receivable By Age sheet using the accounts receivable ledger.
2. Using the form provided, list the accounts that are 31-60 days in arrears for telephone contact.
3. Address form collection letters for accounts that are 61-90 days in arrears.
4. Using the form provided, list the accounts that are more than 90 days in arrears for the collection attorney.

Miller, M. C.
1814 North Main St., Kalamazoo, MI 49001

Date	Items	Post Ref.	Debit	Credit	Debit Balance
Mar. 3		14	[illegible]		[illegible]

NAME Moon, C. A.
ADDRESS [illegible] St., Kalamazoo, MI 49001

Date	Items	Post Ref.	Debit	Credit	Debit Balance
[illegible]		[illegible]	[illegible]		[illegible]

NAME Murphy, B. J.
ADDRESS [illegible] Ave., Kalamazoo, MI 49001

Date	Items	Post Ref.	Debit	Credit	Debit Balance
[illegible]			[illegible]		

NAME Smith, R. C.
DDRESS 112 Taylor St., Kalamazoo, MI 49001

Date	Items	Post Ref.	Debit	Credit	Debit Balance
[illegible]		14	75 00		75 00

NAME [illegible]
ADDRESS [illegible]

Date	Items	Post Ref.	Debit	Credit	Debit Balance
[illegible]		[illegible]	[illegible]		[illegible]
		[illegible]		[illegible]	

NAME [illegible]
ADDRESS [illegible]

Date	Items	Post Ref.	Debit	Credit	Debit Balance
[illegible]		[illegible]	[illegible]		[illegible]

NAME [illegible]
ADDRESS [illegible]

Date	Items	Post Ref.	Debit	Credit	Debit Balance
[illegible]		[illegible]	[illegible]		[illegible]

NAME [illegible]
ADDRESS [illegible]

Date	Items	Post Ref.	Debit	Credit	Debit Balance
[illegible]		[illegible]	[illegible]		[illegible]

NAME

DDRESS

Date	Items	Post Ref.	Debit	Credit	Debit Balance

NAME [illegible]

DDRESS [illegible]

Date	Items	Post Ref.	Debit	Credit	Debit Balance
4					

AME

ADDRESS

Date	Items	Post Ref.	Debit	Credit	Debit Balance

NAME

DDRESS

Date	Items	Post Ref.	Debit	Credit	Debit Balance

SCHEDULE OF ACCOUNTS RECEIVABLE BY AGE
December 31, 19--

Customer	Account Balance	Not Yet Due	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 90 Days Past Due
A. S. Bixby	—	—	—	—	—	—
C. A. Franklin	60^{00}		60^{00}			
T. L. Johnson	50^{00}	50^{00}				
A. L. Jones	25^{00}			25^{00}		
M. O. Miller	200^{00}	200^{00}				
V. A. Moore	35^{00}				35^{00}	
W. J. Morgan	30^{00}	30^{00}				
B. O. Smith	70^{00}					70^{00}
C. J. Williams	110^{00}		110^{00}			
M. A. Youngs	100^{00}	100^{00}				
Totals	680^{00}	380^{00}	170^{00}	25^{00}	35^{00}	70^{00}

Telephone Contact	Collection Attorney
1. A. L. Jones	1. B. O. Smith
2.	2.
3.	3.
4.	4.

BUD'S DEPARTMENT STORE

896 Johnston *** Kalamazoo, MI 49001

December 31, 19–

Mr. U.A. Moore
1002 Linden ST.
Kalamazoo, MI 49001

Dear Mr. Moore:

We are being urged in this department to make the collection of the balance in your account, 35.00,

Under our usual procedure this item would have been referred to a collection agency for adjustment before this time. We do not believe that such action will ever be necessary on your account and we believe that the item remains open at this time through some misunderstanding or through some inability to pass it for payment.

When this letter is received, we wish to request you to investigate this item, and if there is any question about it will you kindly write us directing your reply for the attention of this department so that we may make any investigation or adjustment which may be necessary on our part.

Please give us a reply as early as possible so that we may report to our Treasurer that the item is under investigation by you and will be adjusted shortly.

Sincerely yours,

Credit Department

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

EVALUATIVE INSTRUMENT - TASK 9

Instructions: Using the accounts receivable ledger and invoices of Bud's Department Store in Evaluative Instruments 8 and 10, prepare monthly statements for each of the accounts that has a balance as of December 31.

INVOICE

BUD'S DEPARTMENT STORE

896 Johnston *** Kalamazoo, MI 49001

SOLD TO:

DATE:

TERMS: Net 30

Current Balance	Past Due	Amount Due

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

EVALUATIVE INSTRUMENT - TASK 10

Instructions: Using an adding machine, reconcile the accounts receivable ledger accounts of Bud's Department Store (Evaluative Instrument - Task 8) with the Accounts Receivable account in the general ledger. If the balances cannot be reconciled, place an X by the total on the tape.

Accounts Receivable

Account No. [illegible]

Date	Items	Post Ref.	Debit	Credit	Balance	
					Debit	Credit
[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	

Accounts Rec.

```
   6 0.0 0
   5 0.0 0
   2 5.0 0
 2 0 0.0 0
   3 5.0 0
   3 0.0 0
   7 0.0 0
 1 1 0.0 0
 1 0 0.0 0
 6 8 0.0 0 *
```

VII. PROCESSES, LEARNING ACTIVITIES, AND EVALUATIVE INSTRUMENTS FOR PREPARING ACCOUNTING CLERKS - ACCOUNTS PAYABLE

The opening section of this chapter contains the task listing sheet used to prepare the instructional materials needed to train accounts payable clerks; the listing sheet is supported by appropriate detail sheets. Both the task listing and detailing sheets are consolidations of the individual sheets compiled by the teachers who participated in this project.

The pages that follow include:

1. A list of performance objectives based on information outlined on the task listing and detailing sheets.
2. Learning activities designed to provide the training a student will need to achieve the performance goals.
3. Evaluative instruments developed to determine if the student will have reached the performance goals as a result of his carrying out the learning activities.

No learning activities or evaluative instruments are provided for Task 6, Operates Posting Machine, and for Task 9, Answers the Telephone, since it was determined that these skills are commonly taught as parts of other instructional blocks. Solutions are given for the learning activities and evaluation instruments where they are deemed appropriate.

How to Use This Chapter

The following example should help the reader locate materials in this chapter: If you desire to locate Task 1, Verifies New Invoices, turn to page 127; to find the detailed duties for this task, look on page 128; to find the performance objective related to this task, consult page 140; to locate learning activities that will provide the instruction necessary to develop the skill needed to perform this task, turn to page 142; an find an instrument appropriate for evaluating the instruction related to this task, look on page 239.

TASK LISTING SHEET

Vocation Accounting Clerk - Accounts Payable

No.	Task	Frequency of Performance	Importance	Learning Difficulty
1	Verifies New Invoices	Everyday	1	Moderate to Difficult
2	Determines Due Date	Everyday	1	Moderate
3	Determines Discounts	Everyday	1	Moderate
4	Prepares Vouchers	Twice a Week	1	Moderate
5	Prepares Checks	Everyday	1	Easy
6	Operates Posting Machine	Everyday	1	Difficult
7	Operates Check Signing Machine	Frequently	2	Easy
8	Prepares Remittances for Mailing	Weekly	1	Moderate to Difficult
9	Answers the Telephone	Frequently	1	Difficult to Very Difficult
10	Reconciles Bank Statement	Monthly	1	Difficult
11	Journalizes All Cash Payments	Twice a Week	1	Moderate
12	Files Paid Invoices	Daily	1	Moderate

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 1. Verifies New Invoices

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Takes new invoices out of top hopper	Manipulation	Easy
2	Sorts invoices according to department	Manipulation Discrimination	Moderately Difficult
3	Stamps each invoice with company approval--stamp to be properly verified	Manipulation	✓
4	Enters on approval stamp, date invoice received	Manipulation	✓
5	Determines which department invoice to be sent	Problem Solving	Easy
6	Sends approval stamped invoices to department from which purchase was made to be initialed for verification of purchase made	Manipulation	✓
7	Receives invoices from department approved for payment	Discrimination	Easy
8	Prepares to verify amounts of invoices	Recall	Moderate
9	Enters amounts of individual items of invoice on the calculator	Manipulation	Easy
10	Places tic mark by each amount on invoice after it is entered on calculator	Manipulation	Easy
11	When all amounts are entered, calculator is totaled	Manipulation	✓
12	Compares total of invoice with total on calculator tape	Discrimination	Easy
13	Invoice is then initialed on stamp to verify correct amount of invoice	Manipulation	✓
14	Invoice is then given an account number	Discrimination	Easy

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 1 (cont'd) and 2

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
	1. Verifies New Invoices (cont'd)		
15	Enters amount of discount and due date on stamp, if any, to take advantage of discount	Manipulation	Moderate
16	Calculates discount; see attached detailing sheet	Problem Solving	Moderate
17	Calculates due date; see attached detailing sheet	Problem Solving	Easy to Moderate
	2. Determining Due Dates on Invoices		
1	Determines how many days there are remaining before the end of the discount period	Discrimination Manipulation	Moderate
2	If the due date falls on a Saturday or Sunday, lets the invoice go on to the following Monday	Discrimination	Moderate
3	Writes the due date of the invoice on the top right corner of the invoice in red ink	Manipulation	Easy
4	Repeats steps 1-3 for all remaining invoices	Recall Manipulation	Moderate
5	Places the completed invoices in date order with the most recent date on top	Manipulation Discrimination	Easy
6	Groups all of the same date together and clips with a paper clip	Manipulation Discrimination	Easy
7	Places all of the same date face down on the desk	Manipulation	Easy
8	Gives all of the invoices to the typist	Manipulation	Easy

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 3. Determines Discounts

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Puts invoices in numerical order for one company	Discrimination Manipulation	Easy
2	Clears the machine	Manipulation	Easy
3	Adds all the invoices for one company together to obtain a net figure	Manipulation	Easy
4	Retrieves any credit memo for this company from the credit memo file and subtracts this amount from the net figure	Manipulation Discrimination	Moderate
5	Determines the amount of the discount by multiplying the terms times the net figure	Manipulation Discrimination	Moderate
6	Subtracts the amount of the discount from the net figure of the invoice	Manipulation	Moderate
7	Checks the tape against the invoice to be certain that the figures agree	Manipulation Discrimination	Easy
8	Attaches with a paper clip the correct adding machine tape to the invoice	Manipulation Discrimination	Easy
9	Places the invoice face down on the desk	Manipulation	Easy
10	Repeats steps 3-10 for all remaining invoices	Recall Manipulation	Moderate
11	Places all of the completed invoices face up on the desk	Manipulation Discrimination	✓

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 4. Prepares Vouchers

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Removes voucher forms from desk	Manipulation	✓
2	Sorts source documents into alphabetical order	Discrimination	Easy
3	Records voucher number in proper column	Manipulation	Easy
4	Records date in proper column	Manipulation	Easy
5	Records vendor name in proper column	Manipulation	Easy
6	Records account name and number	Manipulation	Easy
7	Records the total amount in the "Total" column	Manipulation	Easy
8	Repeats steps 3-7 until all vouchers are completed	Recall Manipulation	Easy
9	Adds the total of each voucher and totals	Manipulation	Easy
10	Compares total in step 9 with total of checks to be written or of checks written	Discrimination	Easy

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 5. Prepare Checks

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Checks for signature authorizing payment of invoice	Recall	✓
2	Places blank check in bookkeeping machine	Manipulation	Easy
3	Refers to invoice for data to be entered on check	Discrimination	Easy
4	Records data on check (date of check, invoice number, amount, and purpose)	Manipulation	Moderate to Difficult
5	Activates machine to automatically record identical information on check register	Manipulation	Easy
6	Removes check	Recall Manipulation	Easy
7	Paper clips completed check to invoice/bill until signed	Manipulation	Easy
8	Computes total of invoices	Problem Solving	Moderate
9	Activates bookkeeping machine to total all checks prepared	Manipulation	Easy
10	Compares totals above	Discrimination	Easy
11	Locates error if totals are not the same	Problem Solving	Very Difficult
12	Obtains necessary signatures on checks	Discrimination Recall	Easy
13	Prepares checks for mailing (see Detailing Sheet #8)		

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 6. Operates Posting Machine

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Arranges materials to left of machine	Manipulation	✓
2	Clears machine of totals and sets up for job	Recall Manipulation	Moderate
3	Inserts ledger card in machine	Manipulation	Easy
4	Enters receipt number and amount on machine	Manipulation	Easy to Moderate
5	Checks accuracy of numbers entered	Discrimination	Moderate
6	Removes ledger card from machine and places to right with xerox copy of check received from data processing	Manipulation	Easy
7	Subtotals each type of cash receipts (over counter mail)	Manipulation	Moderate
8	Compares total with tape from cashiers in business office	Discrimination	Easy to Moderate
9	Prepares adjustment slip if totals differ because of incorrect cashier's tape	Problem Solving	Moderate to Difficult

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 7. Operates Check Signing Machine

No.	Steps in Performing the Task	Type of Performance	Learnings Difficulty
1	Removes proper key from desk drawer	Recall Discrimination	Easy
2	Inserts key into machine and turns on	Manipulation	Easy
3	Places check in proper position	Manipulation	Easy
4	Operates lever to imprint signature	Manipulation	Easy to Moderate
5	Removes check	Manipulation	Easy
6	Examines to see that signature impressed correctly	Discrimination	Moderate
7	Locks machine	Manipulation	Easy
8	Returns key to desk	Manipulation	Easy

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 8. Prepares Remittances for Mailing

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Receives checks, carbon copies, invoices with payment authorization attached from data processing	Manipulation	✓
2	Arranges invoices in mathematical order by Vendor Number	Discrimination	Easy
3	Compares name, address, amounts on invoice with carbon copy of check	Discrimination	Moderate
4	Removes "stuffers" (to be returned with remittance) and places in separate pile	Recall Discrimination	Moderate
5	Stamps invoices "PAID"	Manipulation	✓
6	Staples carbon copy of check to invoice	Manipulation	✓
7	Folds check stub, encloses invoice parts to be returned and stuffs into window envelope	Manipulation Recall	Easy
8	Places in "in-town," "out-of-town," "inter-office" piles	Discrimination	Easy
9	Seals "inter-office" envelopes	Manipulation	✓
10	Delivers "inter-office" mail to appropriate department	Discrimination	Easy
11	Delivers remainder to mail girl	Manipulation	✓

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 9. Answers the Telephone

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Answers phone with appropriate identification	Speech	Easy
2	Answers question if knows	Problem Solving	Difficult
3	Locates appropriate individual if someone else is wanted	Discrimination	Moderate
4	Takes messages	Manipulation	Easy to Moderate

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 10. Reconciles Bank Statement

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Receives bank statement with cancelled checks	Discrimination	✓
2	Enters amount of each check in adding machine	Problem Solving	Easy
3	Totals machine when all checks have been entered	Problem Solving	Easy
4	Checks total of machine tape with bank statement	Discrimination	Easy
5	Sorts checks according to numbers	Discrimination	Easy
6	Checks bank statement of previous month with checks for checks cleared during present month	Discrimination	Easy
7	Records checks not cleared by bank	Manipulation	Easy
8	Checks for voided checks	Discrimination	Easy
9	Records outstanding checks by check number, date of check, amount	Manipulation	Easy
10	Adds outstanding checks on adding machine	Problem Solving	Easy
11	Totals outstanding checks	Problem Solving	Easy
12	Compares bank balance and total of outstanding checks	Discrimination	Easy
13	Files check stub and bank statement	Manipulation	Easy

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 11. Journalizes all Cash Payments (Manually)

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Takes out paid invoice file	Manipulation	✓
2	Opens journal book to disbursements journal	Manipulation	✓
3	Takes top invoice out of file to be journalized	Manipulation	✓
4	Enters in date column, date check was written for each cash payment	Manipulation	✓
5	Determines account debited	Discrimination	Difficult
6	Records debit amount in a debit column	Manipulation	Easy
7	Writes in account title column creditor or account affected by debit amount	Manipulation	Moderate
8	Records credit amount to cash in cash credit column	Manipulation	Easy
9	Places a check mark in upper right hand corner of check to show check was journalized	Manipulation	✓
10	Places paid and journalized invoice back in paid invoice file alphabetically	Recall	Easy
11	Continues with paid invoices until all are journalized in disbursements journal	Recall	Moderate
12	Totals journal columns on calculator when full page has been used	Problem Solving	Moderate

TASK DETAILING SHEET

Vocation Accounting Clerk - Accounts Payable

Task: 12. Files Paid Invoices

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Gets invoices in order to file by placing in order according to voucher number	Manipulation Discrimination	Easy
2	Goes to file and locates proper voucher number section	Discrimination	Easy to Moderate
3	Locates correct file in drawer	Discrimination	Easy
4	Places invoice in file	Manipulation	Easy

ACCOUNTING CLERK - ACCOUNTS PAYABLE

PERFORMANCE OBJECTIVES

Tasks 1, 2, 3

Given new invoices, the learner will, without error:

1. Secure authorization for payment.
2. Verify extensions.
3. Determine due dates.
4. Calculate discounts.

Task 4

Given a situation in which a voucher system could be used, the learner will be able to:

1. Identify how the voucher system would be used.
2. Indicate how the voucher would be used in the system.

Task 5

Given a series of invoices or source documents, the learner will be able to identify whether or not they have been authorized for payment.

Given a checkbook and authorized source documents, the learner will fill in the checkstub, type the check according to ABA standards, and use the check protector to validate the amount.

Given a situation of processing a volume of accounts payable and accounts receivable, the learner will be able to identify various methods of keeping the records and list the unique characteristics of each method.

Tasks 6 and 7

Given the need for checks to be signed or protected, the learner will be able to identify the methods of signing and protecting the check.

Task 8

Given a situation where checks have to be mailed, the learner will be able to identify the basic precautionary procedures to be followed before mailing the checks.

Task 10

Given only the bank statement, cancelled checks, reconciliation form, and checkstubs, the learner will reconcile the bank statement and make the necessary entries in the checkstubs.

Task 11

Given a journal form and source documents, the learner will be able to:

1. Make the entries in the journal in correct form.
2. Total and prove all columns.
3. Transfer to the next page.

Task 12

Given a situation where paid invoices are to be filed, the learner will identify the two filing systems and will file invoices using each system.

ACCOUNTING CLERK - ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASKS 1, 2, 3

Directions to the Teacher:

1. Materials needed
    - a. New invoices
    - b. Company approval stamp
    - c. Adding machine
    - d. Text material concerning due dates and cash discounts. (20th Century Bookkeeping and Accounting, 23d edtion, first year course, Ch. 24, pp. 425-29 and Drill 24-A, p. 434)
2. How introduced

The purpose of this learning activity is to develop the skills of students so that they are able to take new invoices and have them properly authorized, verify the extended amounts, determine due dates, and calculate cash discounts.

This activity should be performed only after a lecture and discussion on the proper steps in obtaining proper authorization and verifying extensions of invoices. The completion of samples concerning due dates and cash discounts must also be included before engaging in this learning activity.

Directions to the Student:

Following the lecture/discussions and sample exercises the student is to take new invoices and follow the steps below:

Input

1. Obtain new invoices from the instructor.
2. Stamp the new invoices with the company approval stamp.
3. Enter on the approval stamp the date invoice was received.
4. You initial the invoice next to "Rec'd By."
5. Have the invoice sent to the proper department for approval of the purchase. (Instructor will approve purchase.)
6. Repeat steps 1-4 for each new invoice.
7. Approved invoices are picked up from the instructor.
8. Verify the amounts of the invoice by calculating these on an adding machine.
9. If the extensions and the total of the invoice are correct, initial the invoice right next to the total amount.
10. If an amount or extension is incorrect, bring this to the attention of the department head (instructor). Circle the incorrect extension or total.
11. Repeat steps 7-10 for all approved invoices.
12. Determine the due date of the invoice if a cash discount were taken.
13. Write that due date by "Cash Disc't Date" on the approval stamp.
14. On the bottom part of the invoice, calculate the amount of the cash discount and circle the amount.
15. Enter the amount calculated in #14 on the approval stamp by "Cash Disc't."
16. Determine the due date if the cash discount was not used.
17. Write the due date from #16 by "Due Date" on the approval stamp.
18. Repeat 12-17 for all invoices.

INPUT STEP #1

144

Wheeler Futuristic Equipment
349 Parker Ave., N.W.
Huntsville, Alabama
35810

SOLD TO

Taylor Hardware
208 W. Main Street
Mayfield, Ky. 42066

DATE		
May30,'72	B765-09	1/20,n/60

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1 DOZ.	#802 WOOD FILES	15.59	15.59
6	#184 MASON'S LEVELS	7.80	46.80
6	CRAFTBEST MITRE BOXES	24.60	147.60
1 DOZ.	#345 HAMMERS	28.50	28.50
1 DOZ.	#690 SWIFT SAWS	54.95	54.95
		INVOICE TOTAL	293.44

"THANK YOU for your order."
Claims for damaged goods and errors in filling order should be reported immediately.

INPUT STEP # 1

FROM
Lewis Electronics
3901 Clayton Place
St. Louis, Missouri 63120

SOLD TO
Samson Hardware Store
2906 Havana St. S.W.
Wyoming, Mich. 49509

DATE	INVOICE NO.	TERMS
May 3, '72	358-87	2/10, n/30

QUANTITY	DESCRIPTION	UNIT PRICE	[illegible]
2 DOZ.	#18 ELECTRIC WAFFLE IRONS	135.00	270.00
3 DOZ.	#10 ELECTRIC TOASTERS	75.00	225.00
2 DoZ.	#75 ELECTRIC GRILLS	95.00	190.00
2 DOZ.	#101 ELECTRIC COFFEE PERCOLATORS	33.25	66.50
		INVOICE TOTAL	751.50

* THANK YOU for your order *
Claims for damaged goods and errors in filling order should be reported immediately.

INPUT STEP #1

146

FROM

Gregory Hardware Company
24 James Circle
Evansville, Indiana
47712

SOLD TO

Godwin Hardware
1891 Division Ave. S.
Grand Rapids, Michigan
49508

DATE	INVOICE NO.	TERMS
6-5-72	GX675392	n/30

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
12	Lighted glass door medicine cabinets	22.10	265.20
1 DOZ.	Space saver towel racks	15.00	15.00
2 DOZ.	Advance design light fixtures assortment	74.90	149.80
		INVOICE TOTAL	430.00

* THANK YOU for your order *
Claims for damaged goods and errors in filling order should be reported immediately.

INPUT STEP # 2

DATE REC'D ....
REC'D BY.................
AUTHORIZED BY............
DEPARTMENT...............
CASH DISC'T DATE.........
CASH DISC'T..............
DUE DATE.................

Company Approval Stamp

OUTPUT 1

148

FROM

Gregory Hardware Company
24 James Circle
Evansville, Indiana
47712

SOLD TO

Godwin Hardware
1891 Division Ave. S.
Grand Rapids, Michigan
49508

DATE	INVOICE NO.	TERMS
6-5-72	GX675392	n/30

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
12	Lighted glass door medicine cabinets	22.10	265.20
1 DOZ.	Space saver towel racks	15.00	15.00
2 DOZ.	Advance design light fixtures assortment	74.90	149.80
		INVOICE TOTAL	430.00

DATE REC'D. 6-8-72
REC'D BY. CAP
AUTHORIZED BY. JHR
DEPARTMENT. 51
CASH DISC'T DATE. NONE
CASH DISC'T. NONE
DUE DATE. 7-5-72

CAP

* THANK YOU for your order *
Claims for damaged goods and errors in filling order should be reported immediately.

no cash discount

OUTPUT 2

FROM

Lewis Electronics
3901 Clayton Place
St. Louis, Missouri 63110

SOLD TO

Samson Hardware Store
2906 Havana St. S.W.
Wyoming, Mich. 49509

DATE	INVOICE NO.	TERMS
May 3, '72	358-87	2/10, n/30

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
2 DOZ.	#18 ELECTRIC WAFFLE IRONS	135.00	270.00
3 DOZ.	#10 ELECTRIC TOASTERS	75.00	225.00
2 DoZ.	#75 ELECTRIC GRILLS	95.00	190.00
2 DOZ.	#101 ELECTRIC COFFEE PERCOLATORS	33.25	66.50
		INVOICE TOTAL	751.50 CAP

DATE REC'D. 5-5-72
REC'D BY. CAP
AUTHORIZED BY. B. Samson
DEPARTMENT. 53
CASH DISC'T DATE. 5-13-72
CASH DISC'T. $15.03
DUE DATE. 6-2-72

* THANK YOU for your order *
Claims for damaged goods and errors in filling order should be reported immediately.

$$\begin{array}{r} 751.50 \\ \times\ .02 \\ \hline 15.0300 \end{array}$$

OR

$15.03

OUTPUT 3

150

Wheeler Futuristic Equipment
349 Parker Ave., N.W.
Huntsville, Alabama
35810

SOLD TO

Taylor Hardware
208 W. Main Street
Mayfield, Ky. 42066

DATE	INVOICE NO.	TERMS
May30,'72	B765-09	1/20,n/60

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1 DOZ.	#802 WOOD FILES	15.59	15.59
6	#184 MASON'S LEVELS	7.80	46.80
6	CRAFTBEST MITRE BOXES	24.60	147.60
1 DOZ.	#345 HAMMERS	28.50	28.50
1 DOZ.	#690 SWIFT SAWS	54.95	54.95
		INVOICE TOTAL	293.44

DATE REC'D..5-31-72.......
REC'D BY...Cap..........
AUTHORIZED BY.RBT......
DEPARTMENT..Tools.........
CASH DISCOUNT DATE.6-19-72
CASH DISC'T.$2.93.........
DUE DATE...7-29-72....

CAP

* THANK YOU for your order *
Claims for damaged goods and errors in filling order should be reported immediately.

293.44
.01
2.9344
OR
$2.93

ACCOUNTING CLERK- ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 4

Directions to the Teacher:

This exercise, which will take two and one-half hours to complete, will give the student practice in using vouchers in an accounting system. This activity should be performed only after a lecture/ discussion on the proper use of a voucher system. No other special skills are needed to complete this activity.

Supplies needed for this activity include a Chart of Accounts, invoices approved for payment, and blank voucher forms. The only pieces of equipment used will be an adding machine and a file cabinet.

Directions to the Student:

Following the presentation by your teacher on the proper use of vouchers in a bookkeeping system, you are to prepare vouchers from approved invoices. Proceed as follows:

Input I

1. Obtain the source documents (invoices approved for payment) from your instructor (Input II).
2. Obtain blank voucher forms (Input III) and a Chart of Accounts from your instructor (Input IV).
3. Sort the invoices into alphabetical order by vendor.
4. Write the voucher number in the proper column. Begin with #1001 and number them consecutively from that point.
5. Write today's date on the voucher.
6. Write the vendor name in the proper column on the voucher.
7. Using your Chart of Accounts, write the proper account name and number in the "description" and "account no." columns.
8. Write the total amount payable in the "Amount" column.
9. If there is more than one invoice from any vendor (with the same vendor number) you are to repeat steps 7 and 8 on the same voucher.
10. Add the amounts in the "Amount" column and write the total in the proper space.
11. Repeat steps 4-10 for each vendor.
12. Add the totals from each voucher to determine the total of all vouchers.
13. Add totals from each invoice to determine total of all checks to be written.
14. Compare totals from step 12 and step 13. They must be equal. If not, locate errors.
15. Deliver the completed vouchers to your instructor to be signed.
16. File the invoices and your Chart of Accounts.

INPUT II

153

3-PART STOCK FORM NO. 3-872

1

Kalamazoo Commercial Janitor Company
2903 N. Burdick
Kalamazoo, MI 49002

Invoice No. 490987

Date May 30, 1972

Your Order No. 3539

Our Order No. 2436

Shipped to Same

Sold to LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

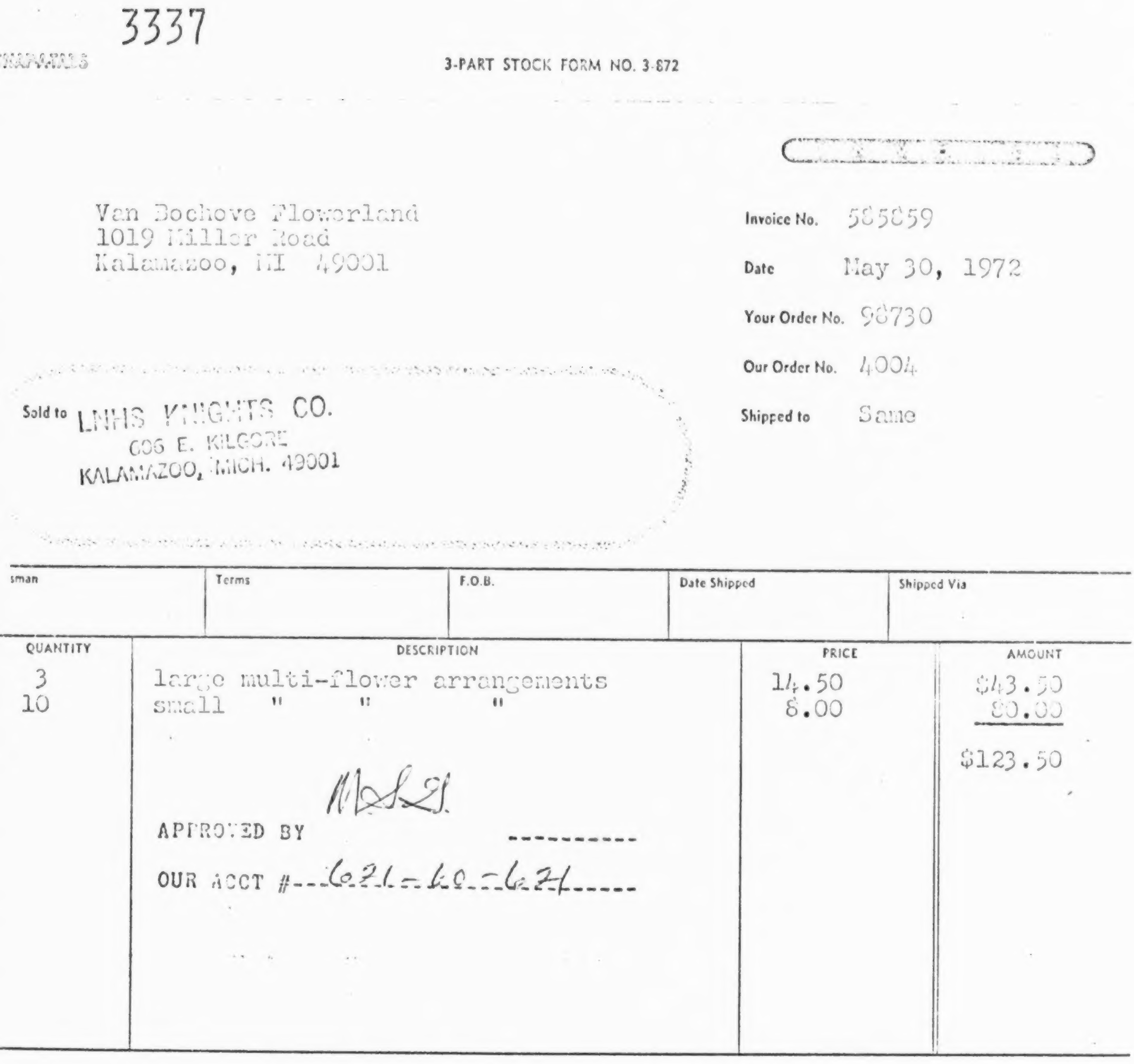
Salesman	Terms	F.O.B.	Date Shipped	Shipped Via

QUANTITY	DESCRIPTION	PRICE	AMOUNT
	floor cleaning	$100.00	$100.00
	tax		4.00
			$104.00

APPROVED BY MSS

OUR ACCT # 621-60-621

Input II



3337

3-PART STOCK FORM NO. 3-872

Van Bochove Flowerland
1019 Miller Road
Kalamazoo, MI 49001

Invoice No. 585859
Date May 30, 1972
Your Order No. 98730
Our Order No. 4004
Shipped to Same

Sold to LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

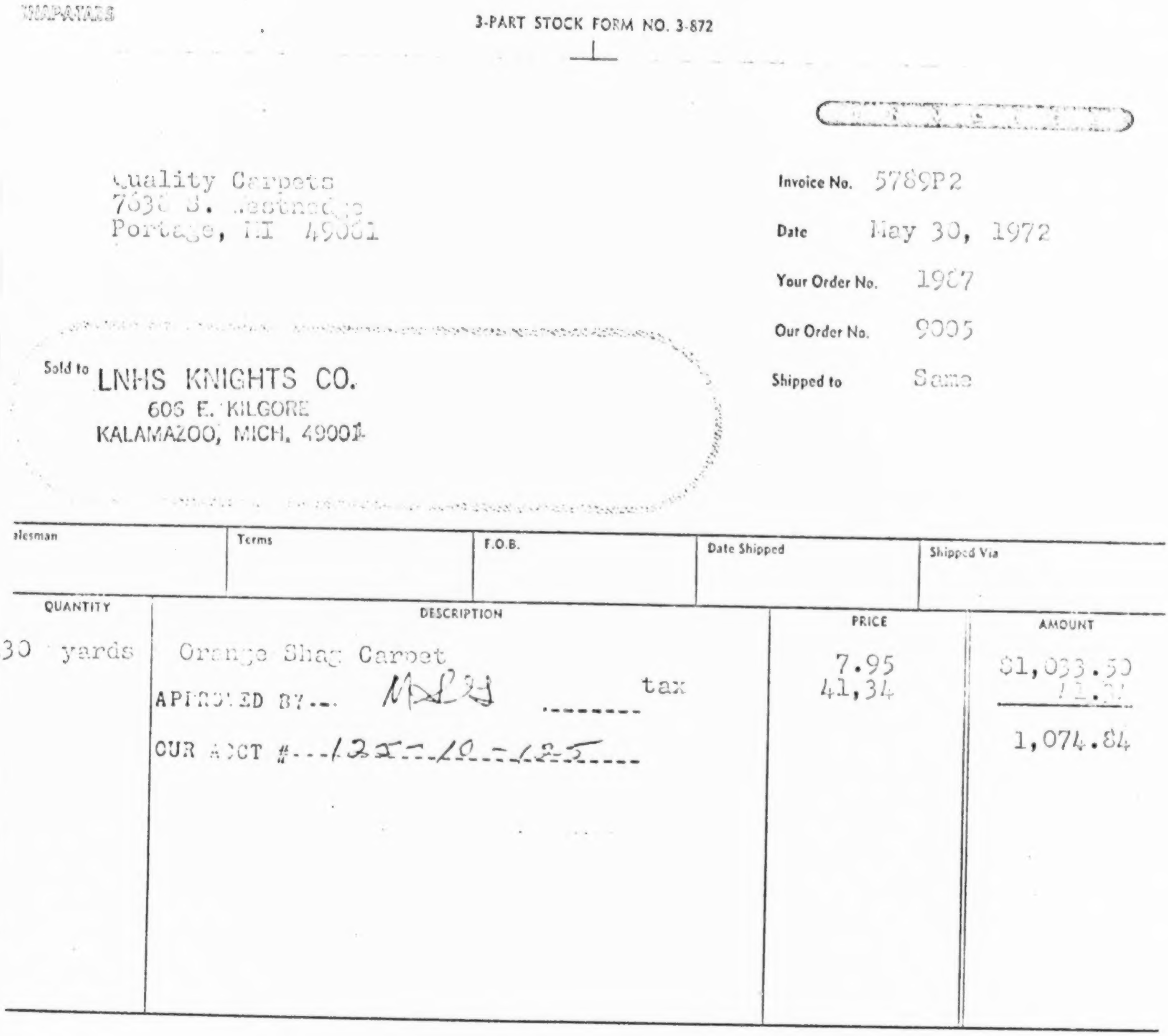
sman	Terms	F.O.B.	Date Shipped	Shipped Via

QUANTITY	DESCRIPTION	PRICE	AMOUNT
3	large multi-flower arrangements	14.50	$43.50
10	small " " "	8.00	80.00
			$123.50

APPROVED BY ----------

OUR ACCT #---621-60-621-----

Input II



3-PART STOCK FORM NO. 3-872

Quality Carpets
7636 S. Westnedge
Portage, MI 49081

Invoice No. 5789P2
Date May 30, 1972
Your Order No. 1987
Our Order No. 9005
Shipped to Same

Sold to LNHS KNIGHTS CO.
605 E. KILGORE
KALAMAZOO, MICH. 49001

alesman	Terms	F.O.B.	Date Shipped	Shipped Via

QUANTITY	DESCRIPTION	PRICE	AMOUNT
130 yards	Orange Shag Carpet	7.95	$1,033.50
	APPROVED BY--- ________ tax	41,34	41.34
	OUR ACCT #---125-10-125----		1,074.84

Input II

AP-A-TABS

3-PART STOCK FORM NO. 3-872

INVOICE

Catering by Tarnow
814 Douglas
Kalamazoo, MI 49007

Invoice No. 85749

Date May 30, 1972

Your Order No. 987654

Our Order No. 58493

Shipped to Same

Sold to
LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

Salesman	Terms	F.O.B.	Date Shipped	Shipped Via

QUANTITY	DESCRIPTION	PRICE	AMOUNT
	Catering Service for 150 people Punch, coffee, cookies, cake APPROVED BY- --------- OUR ACCT #------621-60-621		$94.25

Input II

3339

SNAP-A-TABS

3-PART STOCK FORM NO. 3-872

Typewriter Sales and Service
1921 S. Burdick
Kalamazoo, MI 49001

Invoice No. 85037

Date May 30, 1972

Your Order No. 9834

Our Order No. 7310

Shipped to Same

Sold to
LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

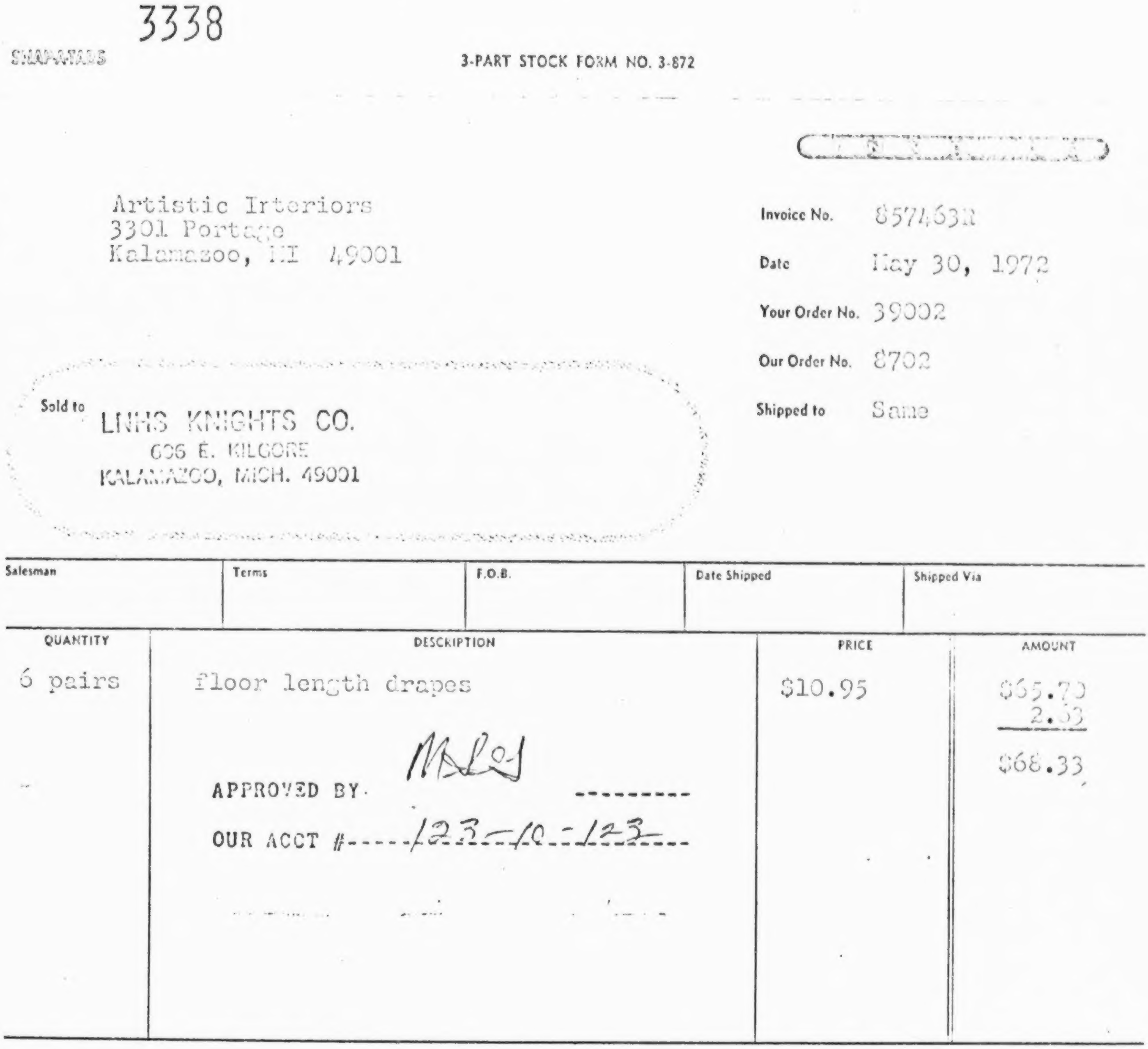
Salesman	Terms	F.O.B.	Date Shipped	Shipped Via

QUANTITY	DESCRIPTION	PRICE	AMOUNT
16	Typewriters - Electric	$139.95	$2,239.20
16	Typewriters - Manual	79.95	1,489.20
			3,828.40
	tax		153.14
			$3,981.54

APPROVED BY---------------------------

OUR ACCT #----123-10-123----

Input II



3338

SNAP-A-TABS

3-PART STOCK FORM NO. 3-872

[illegible]

Artistic Interiors
3301 Portage
Kalamazoo, MI 49001

Invoice No. 857463R
Date May 30, 1972
Your Order No. 39002
Our Order No. 8702
Shipped to Same

Sold to
LINKS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

Salesman	Terms	F.O.B.	Date Shipped	Shipped Via

QUANTITY	DESCRIPTION	PRICE	AMOUNT
6 pairs	floor length drapes	$10.95	$65.70 2.63
			$68.33

APPROVED BY ---------

OUR ACCT #-----123-10-123-----

INPUT III

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #

ACCOUNT NO.	DESCRIPTION	AMOUNT
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	Total Amount	

Approved by: ______________________

Page 1 of

Input III

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #

ACCOUNT NO.	DESCRIPTION	AMOUNT
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	Total Amount	

Approved by: ______________________

Page 1 of

Input III

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #

ACCOUNT NO.	DESCRIPTION	AMOUNT
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	Total Amount	

Approved by: ______________________

Page 1 of

Input III

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. T07372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #

ACCOUNT NO.	DESCRIPTION	AMOUNT
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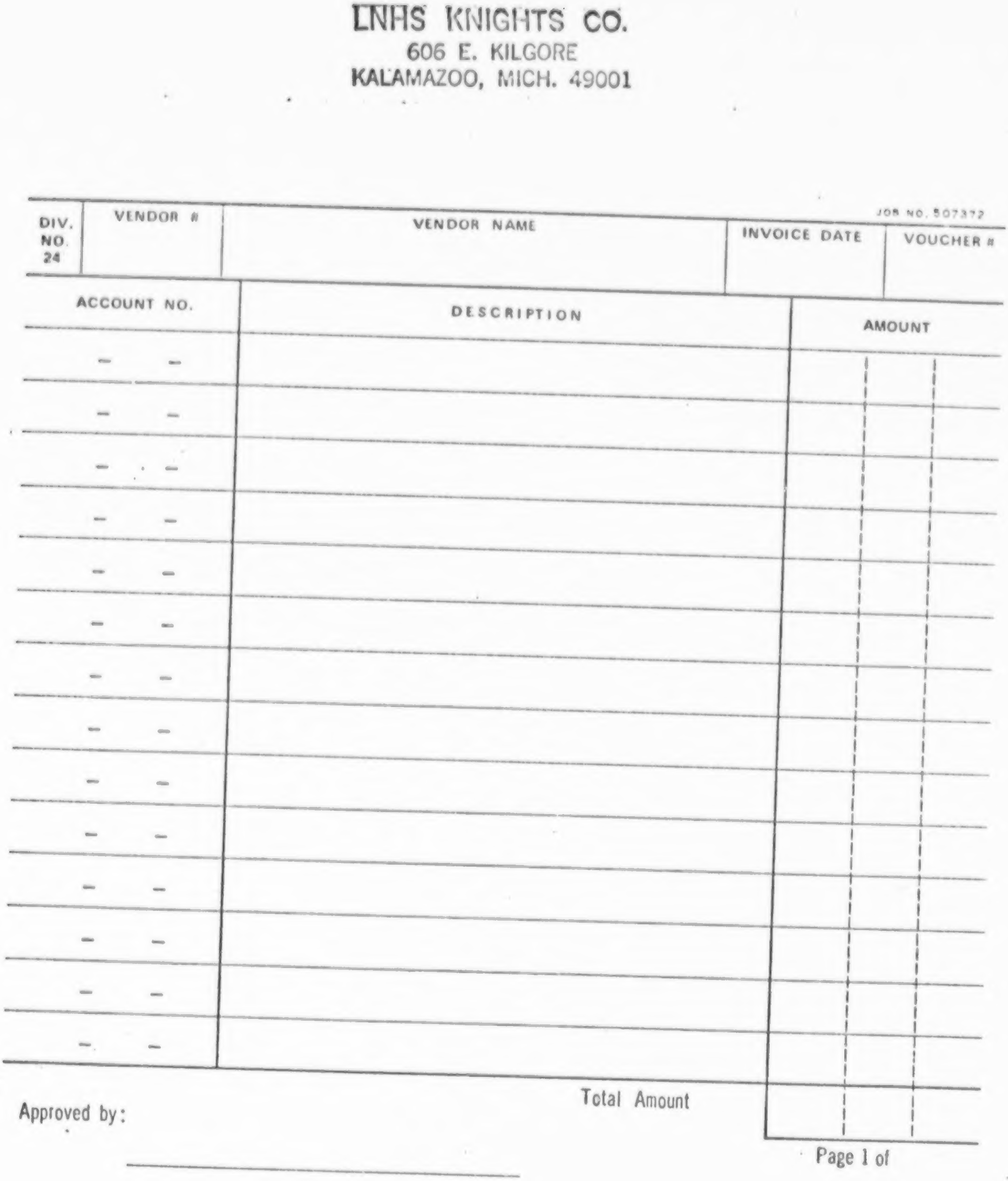
	Total Amount	

Approved by: ______________________

Page 1 of

Input III



LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #

ACCOUNT NO.	DESCRIPTION	AMOUNT		
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	Total Amount			

Approved by:

Page 1 of

Input III

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #

ACCOUNT NO.	DESCRIPTION	AMOUNT
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	Total Amount	

Approved by:

Page 1 of

INPUT IV

LNHS KNIGHTS CO.- CHART OF ACCOUNTS

I. Balance sheet Accounts

Assets

Current Assets:

111-10-111	Cash
112-10-112	Petty Cash
113-10-113	Accounts Receivable
113-11-113	Reserve for Bad Debts
114-10-114	Merchandise Inventory
115-10-115	Supplies
116-10-116	Prepaid Insurance

Fixed Assets:

121-10-121	Delivery Equipment
121-11-121	Accumulated Dep.--Del. Equip.
122-10-122	Automobile
122-11-122	Accumulated Dep--Automobile
123-10-123	Office Equipment
123-11-123	Accumulated Dep.--Office Equipment
124-10-124	Land
125-10-125	Buildings
125-11-125	Accumulated Dep.--Buildings

Liabilities

Current Liabilities:

211-20-211	Accounts Payable
212-20-212	Dividends Payable
213-20-213	Taxes Payable

Long-term Liabilities:

221-20-221	Notes Payable
222-20-222	Mortgages Payable
223-20-223	Deferred Taxes

Capital

311-30-311	Common Stock
312-30-312	Preferred Stock
313-30-313	Capital Surplus
314-30-314	Retained Earnings

II. Income Statement Accounts

Operating Income

411-40-411	Sales
411-41-411	Sales Returns Allowances
411-42-411	Sales Discount

Cost of Merchandise

511-50-511	Purchase
511-51-511	Purchases Returns and Allowances
511-52-511	Purchase Discount

Operating Expenses

611-60-611	Bad Debts Expense
612-60-612	Supplies Expense
613-60-613	Insurance Expense
614-60-614	Delivery Expense
614-61-614	Depreciation Exp.--Delivery Equipment
615-60-615	Automobile Expense
615-61-615	Depreciation Expense--Automobile
616-60-616	Depreciation Exp.--Office Equipment
617-60-617	Property Tax Expense
617-61-617	Depreciation Exp.--Buildings
618-60-618	Salary Expense
618-61-618	Payroll Tax Expense
619-60-619	Rent Expense
620-60-620	Utilities Expense
621-60-621	Miscellaneous Expense

Extraordinary Income

711-70-711	Other Income

Extraordinary Expenses

811-80-811	Non-recurring expenses

Output

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12341	ARTISTIC INTERIORS	5/25/72	1001

ACCOUNT NO.	DESCRIPTION	AMOUNT	
123-10-123	Office Equipment	68	33
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	Total Amount	68	33

Approved by: ____________________

Page 1 of

Output

LNHS KNIGHTS CO.
605 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12342	CATERING BY TARNOW	5/25/72	1002

ACCOUNT NO.	DESCRIPTION	AMOUNT	
621-60-621	Miscellaneous Expense	94	25
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	Total Amount	94	25

Approved by:

Page 1 of

Output

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12340	Kalamazoo Com Janitor Co	5/26/72	1003

ACCOUNT NO.	DESCRIPTION	AMOUNT	
621 -60 -621	Miscellaneous Expense	104	00
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	Total Amount	104	00

Approved by: ______________________

Page 1 of

Output

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12343	QUALITY CARPETS	5/25/77	1004

ACCOUNT NO.	DESCRIPTION	AMOUNT
125 - 10 - 125	Buildings	1 074 84
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	Total Amount	1 074 84

Approved by: ______________________

Page 1 of

Output

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12345	TYPEWRITER SALES & SERVICE	5/25/72	1005

ACCOUNT NO.	DESCRIPTION	AMOUNT		
123 - 10 - 123	Office Equipment	3	981	54
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Total Amount		3	981	54

Approved by: ______________________

Page 1 of

Output
172

LNHS KNIGHTS CO.

606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12346	Van Boschove Flowerland	5/25/72	1006

ACCOUNT NO.	DESCRIPTION	AMOUNT	
621-60-721	Miscellaneous Expense	123	50
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Total Amount		123	50

Approved by:

Page 1 of

ACCOUNTING CLERK - ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 5

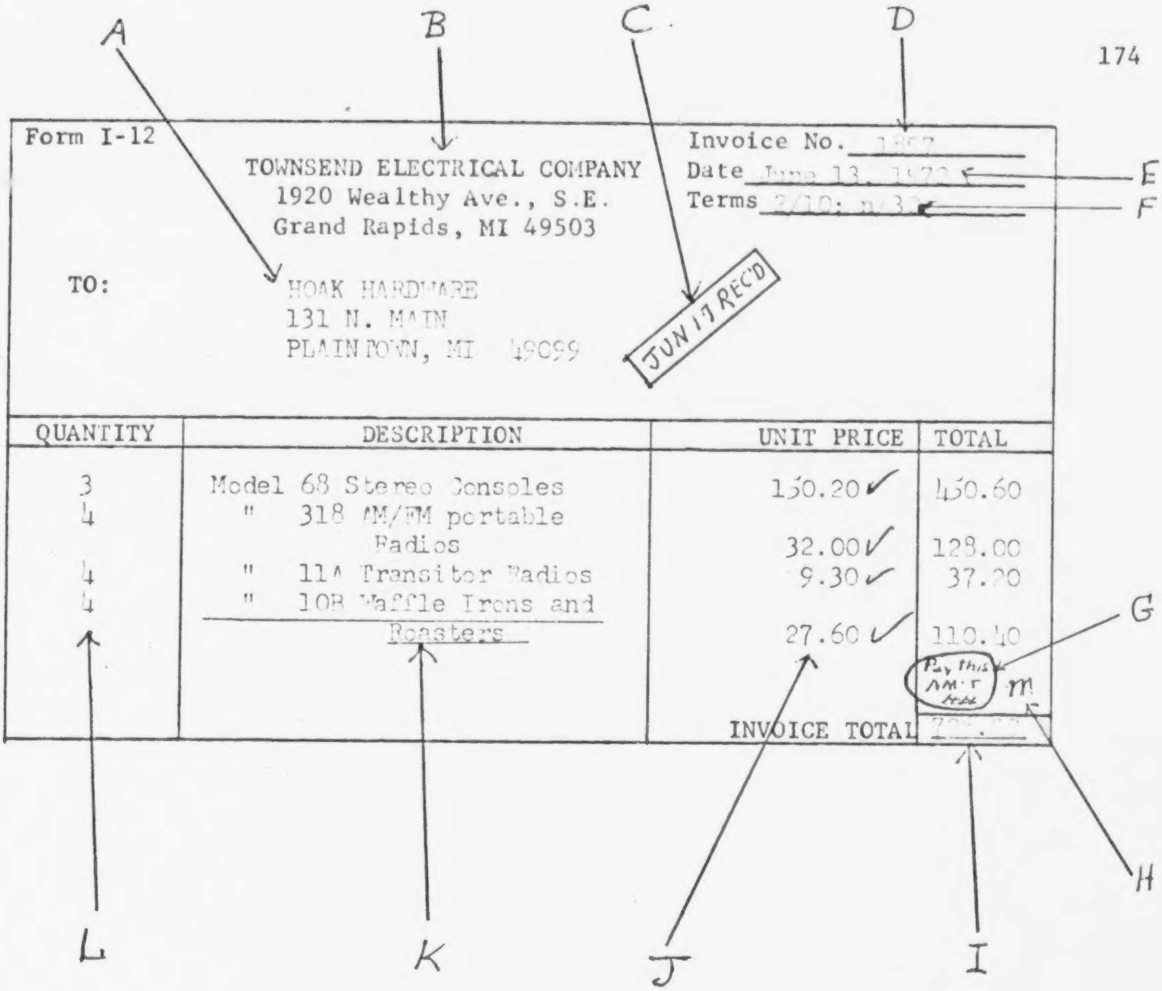
Directions to the Teacher:

The following materials are needed for each student to complete the learning activity: 3 invoices, 3 worksheets and answer key.

Directions to the Student:

1. Review parts of the invoice with sheets, page 1 and 2.
2. Fill out remaining 3 worksheet pages.
3. When finished, hand all material to your instructor.

INPUT


A
B
C
D
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Form I-12

TOWNSEND ELECTRICAL COMPANY
1920 Wealthy Ave., S.E.
Grand Rapids, MI 49503

Invoice No. [illegible]
Date June 13, 1972
Terms 2/10; n/30

TO:
HOAK HARDWARE
131 N. MAIN
PLAINTOWN, MI 49099

JUN 17 REC'D

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
3	Model 68 Stereo Consoles	150.20 ✓	450.60
4	" 318 AM/FM portable Radios	32.00 ✓	128.00
4	" 11A Transitor Radios	9.30 ✓	37.20
4	" 10B Waffle Irons and Roasters	27.60 ✓	110.40
			Pay this AM'T [illegible] m
		INVOICE TOTAL	[illegible]

A. Company who purchased merchandise

B. Company who sold merchandise

C. Date the merchandise was received

D. The number of the invoice

E. The date you actually bought the merchandise

F. The terms of the agreement

G. Approved payment for the bill

H. Initials of person who checked the merchandise in

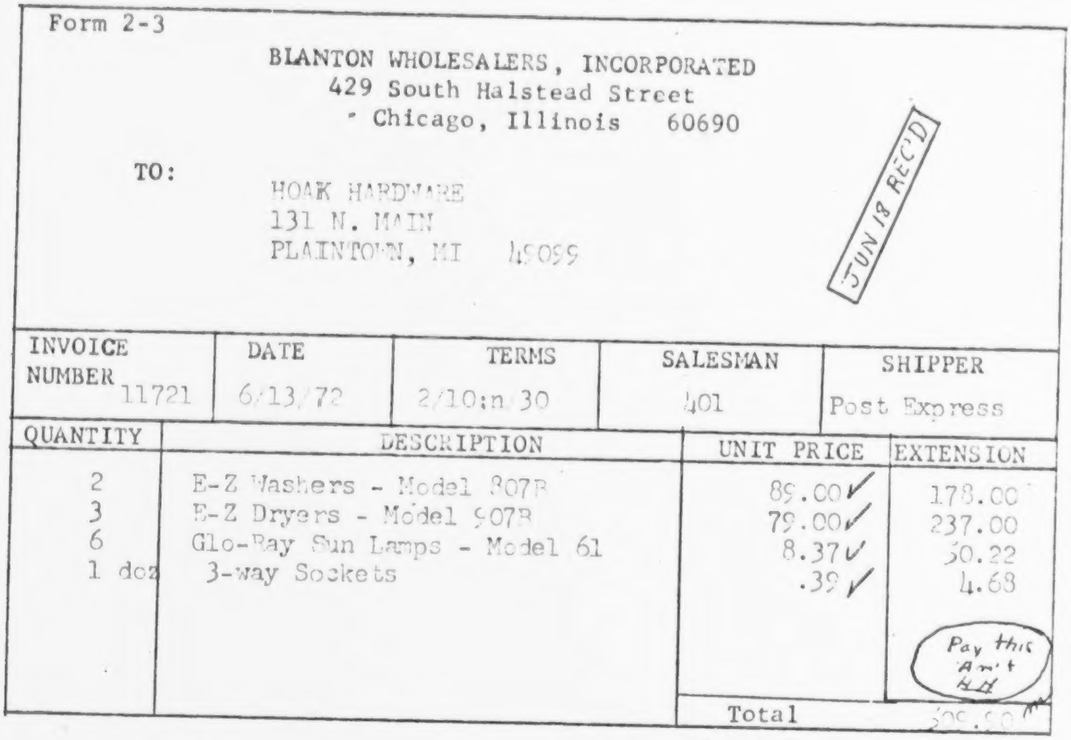
I. Total amount to be paid

J. Unit price, cost for just one item

K. Description of items

L. Number of items ordered

OUTPUT



Form 2-3

BLANTON WHOLESALERS, INCORPORATED
429 South Halstead Street
Chicago, Illinois 60690

TO:

HOAK HARDWARE
131 N. MAIN
PLAINTOWN, MI 49099

JUN 18 REC'D

INVOICE NUMBER	DATE	TERMS	SALESMAN	SHIPPER
11721	6/13/72	2/10;n/30	401	Post Express

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENSION
2	E-Z Washers - Model 807B	89.00 ✓	178.00
3	E-Z Dryers - Model 907B	79.00 ✓	237.00
6	Glo-Ray Sun Lamps - Model 61	8.37 ✓	50.22
1 doz	3-way Sockets	.39 ✓	4.68
			Pay this Am't HH
		Total	509.90

A. Company who purchased merchandise *Hoak Hardware*

B. Company who sold merchandise *Blanton Wholesalers, Inc.*

C. Date the merchandise was received *June 18, 1972*

D. The number of the invoice *11721*

E. The date you actually bought the merchandise *June 13, 1972*

F. The terms of the agreement *2/10; n/30*

G. Approved payment for the bill *Yes H. H.*

H. Initials of person who checked the merchandise in *m*

I. Total amount to be paid *$509 90*

J. Unit price, cost for just one item *.39*

K. Description of items *3-way sockets*

L. Number of items ordered *1 doz.*

OUTPUT

Form S-13

TOWNSEND ELECTRICAL COMPANY
1920 Wealthy Ave., S.E.
Grand Rapids, MI 49503

JUN 28 REC'D

TO:

HOAK HARDWARE
131 N. MAIN
PLAINTOWN, MI 49099

Statement of Account

Opening Balance $ .00

	Invoice Date	Invoice Number	AMOUNT
DEBITS	June 13, 1972 June 27, 1972	1897 2016	726.20 1,621.77
	Issue check less discount	HH	
CREDITS			Pay this Am't HH
DATE DUE		BALANCE DUE	$ 2347.97

A. Company who purchased merchandise Hoak Hardware

B. Company who sold merchandise Townsend Electrical Co.

C. Date the merchandise was received On invoices

D. The number of the invoices 1897, 2016

E. The date you actually bought the merchandise June 13, June 27, '72

F. The terms of the agreement On invoices

G. Approved payment for the bill Yes - H.H.

H. Initials of person who checked the merchandise m

I. Total amount to be paid $ 2,347.97

J. Unit price, cost for just one item On invoices

K. Description of items On invoices

L. Number of items ordered On invoices

OUTPUT

Form I-141

MAY 26 REC'D

O. K. OFFICE SUPPLIES, INC. Phone FI3-8960
467 West South St.
Kalamazoo, Mich. 49006

Sold to: HOAK HARDWARE
131 N. MAIN
PLAINTOWN, MI 49099

Date 5/26/72 Shipper United Parcel

Invoice NO. 11891

Terms Net 30 da.

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1,000	#10 Envelopes	.035 ✓	35.00
110	Reams 16# Bond Paper	.29 ✓	31.90
			Pay this Am't H.H.
		TOTAL	66.90 m

A. Company who purchased merchandise Hoak Hardware.

B. Company who sold merchandise O.K. Office Supplies, Inc.

C. Date the merchandise was received May 26, 1972

D. The number of the invoice 11891

E. The date you actually bought the merchandise May 26, 1972

F. The terms of the agreement Net 30 da.

G. Approved payment for the bill Yes H.H.

H. Initials of person who checked the merchandise in m

I. Total amount to be paid $66.90

J. Unit price, cost for just one item .29

K. Description of items Ream 16# bond paper

L. Number of items ordered 110 reams

ED 073227

AN INSTRUCTIONAL MODEL FOR PREPARING ACCOUNTING/COMPUTING CLERKS IN MICHIGAN SECONDARY SCHOOL OFFICE EDUCATION PROGRAMS

PART II

VT018361

ED 073227

AN INSTRUCTIONAL MODEL FOR PREPARING ACCOUNTING/COMPUTING CLERKS IN MICHIGAN SECONDARY SCHOOL OFFICE EDUCATION PROGRAMS

PART II

Developed by

Thirteen High School Accounting Teachers

Under the Direction of

L. Michael Moskovis, Head
Department of Business Education and Administrative Services
Western Michigan University

and

Max O. McKitrick, Associate Professor
Department of Business Education and Administrative Services
Western Michigan University

- o -

Financial Support for This Project
Was Provided by

Division of Vocational Education
Michigan Department of Education

- o -

Department of Business Education
and
Administrative Services
Western Michigan University
Kalamazoo, Michigan

June 20, 1972

ACCOUNTING CLERK - ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 5

Directions to the Teacher:

The following materials are needed for each student to complete the learning activities: 10 blank checks with checkbook register, 1 set of instructions, 10 invoices ready to be paid.

Directions to the Student:

1. Record on the check register the balance on hand of 780.00
2. Fill out the checks for the amounts shown on the individual invoices.
3. Make deposits where indicated and place on payroll register.
4. Be sure to register each check before writing it.
5. After completing each check move on the next invoice and complete the corresponding check.
6. When finished hand all material to your instructor.

Input-Output

Check Register

CK. NO	DATE	CHECK ISSUED TO	FOR	AMOUNT OF CHECK		✓	AMOUNT OF DEPOSIT		780	00
									BALANCE	
1	1-14	VAL-U DEPT. STORES	Shirts + Slacks	39	50				740	50
2	1-16	PLAINTOWN ADVOCATE	Sub. 5 weeks	4	25				736	25
3	1-16	SWIFT RUG CL. & DYING	bill	6	60				729	65
4	1-16	RUPERT HOUSEMAN DDS	Dent. bill	15	00				714	65
5	1-20	WESTON JEWELERS	bill for month	8	70				705	95
	1-21	DEPOSIT					100	00	805	95
6	1-23	O. S. APPLEGATE, M.D.	Dr. bill	8	00				797	95
	1-24	DEPOSIT					100	00	897	95
7	1-27	GILMORE FORD	Shock Absorbers	28	50				869	45
8	2-1	MICH. GEN. TEL. CO.	Jan. bill	8	30				861	15

CK. NO.	DATE	CHECK ISSUED TO	FOR	AMOUNT OF CHECK		✓	AMOUNT OF DEPOSIT		861	15
									BALANCE	
	2-2	DEPOSIT					100	00	961	15
9	2-28	PLAINTOWN ADVOCATE	Sub. 5 weeks	5	10				956	05
10	2-15	J. SWANTON WILSON MD	Dr. bill	18	00				938	05

Sales Memorandum

VAL-U
DEPARTMENT STORES
181 North Elm
Plaintown, MI 49099

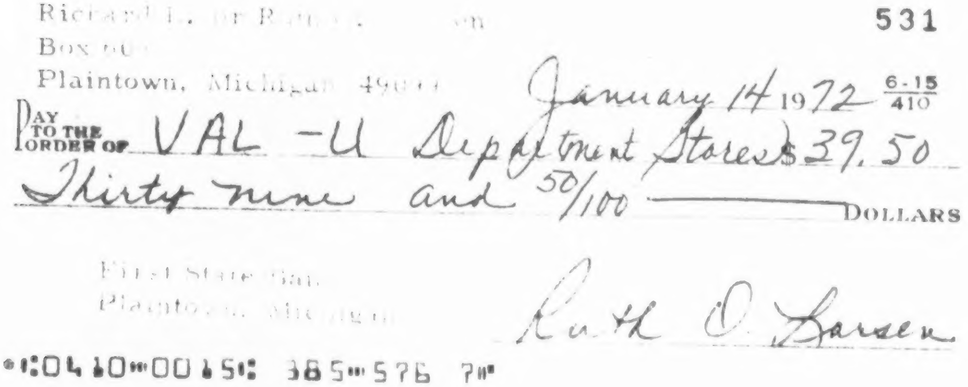
No. 189

Date Jan 14

Sold to Ruth O. Larsen

Address Box 609 Plaintown, MI 49099

QTY.	DESCRIPTION	STK. NO.	PRICE	AMOUNT
1	Sport Coat			21.00
1	Shirt			6.00
1	Slacks			10.98
				37.98
	Tax			1.52
				39.50



Richard L. or R[illegible]
Box 60[illegible]
Plaintown, Michigan 490[illegible]

531

January 14 1972 $\frac{6\text{-}15}{410}$

PAY TO THE ORDER OF VAL-U Department Stores $39.50

Thirty nine and 50/100 DOLLARS

First State Bank
Plaintown, Michigan

Ruth O. Larsen

⑆0410⑈0015⑆ 385⑈576 7⑈

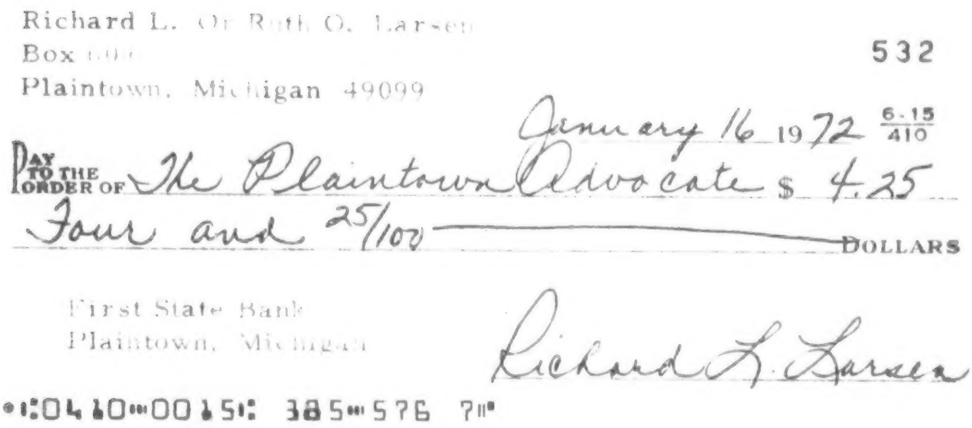
The Plaintown Advocate
218 N. Main Street
Plaintown, Michigan 49099

832-5690

TO Mr. Richard L. Larsen
Box 609
Plaintown, MI 49099

DATE January 16, 1972

Description	Amount
Subscription for 5 weeks ended January 14	$4.25
Payable upon receipt of bill	



Richard L. Or Ruth O. Larsen
Box 609
Plaintown, Michigan 49099

532

January 16 1972 6-15/410

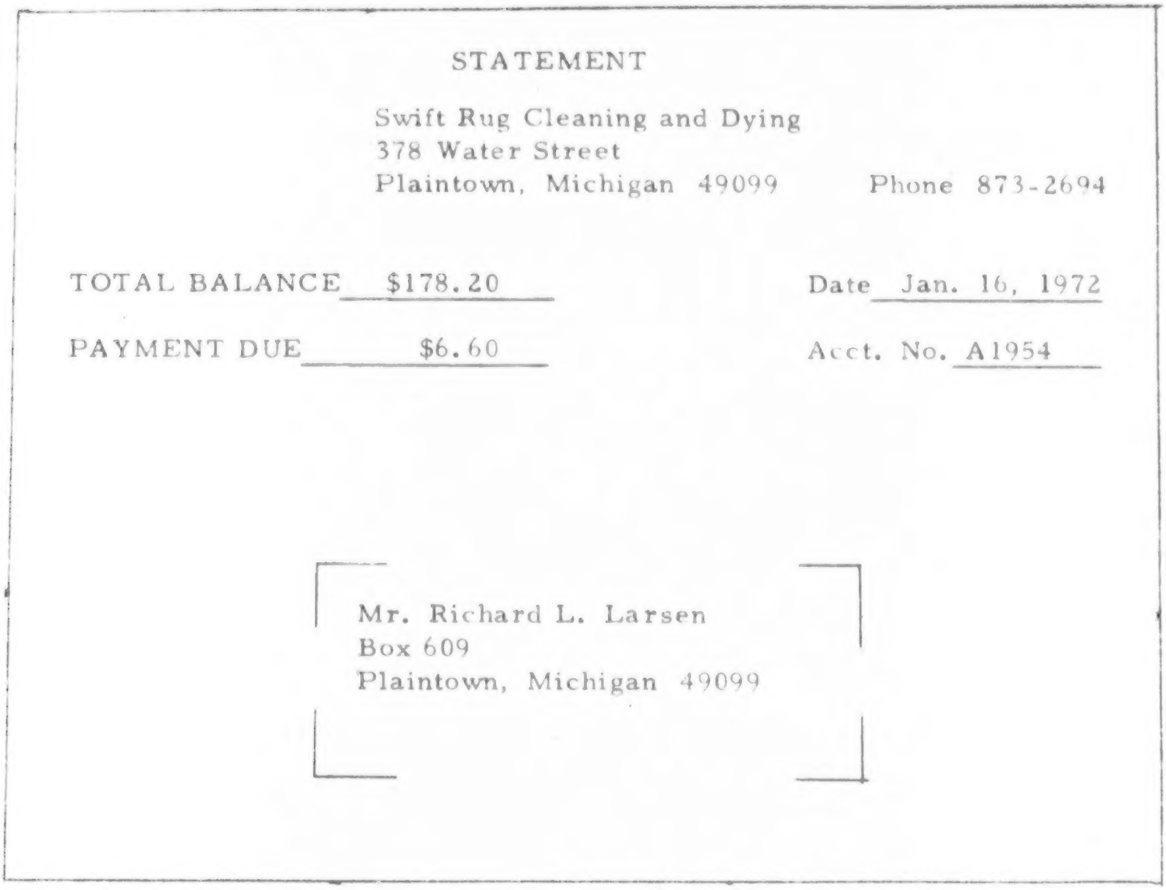
PAY TO THE ORDER OF The Plaintown Advocate $ 4.25

Four and 25/100 DOLLARS

First State Bank
Plaintown, Michigan

Richard L. Larsen

⑆0410⑉0015⑆ 385⑉576 7⑈



STATEMENT

Swift Rug Cleaning and Dying
378 Water Street
Plaintown, Michigan 49099 Phone 873-2694

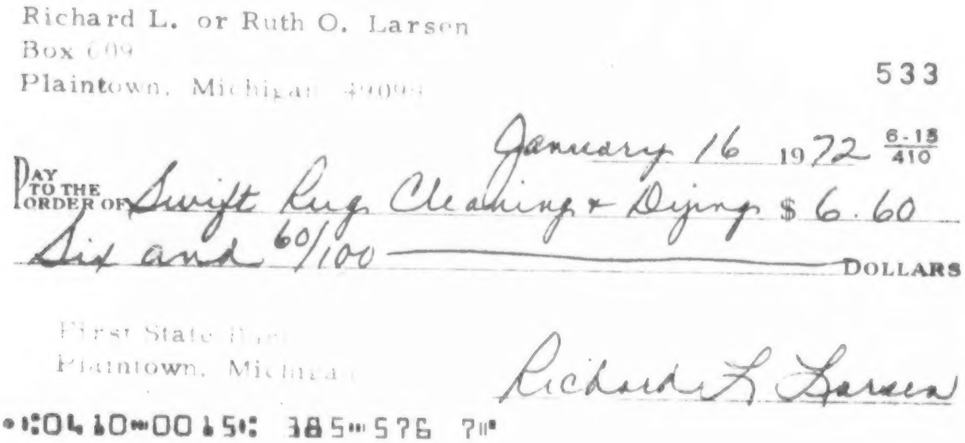
TOTAL BALANCE $178.20

Date Jan. 16, 1972

PAYMENT DUE $6.60

Acct. No. A1954

Mr. Richard L. Larsen
Box 609
Plaintown, Michigan 49099



Richard L. or Ruth O. Larsen
Box 609
Plaintown, Michigan 49099

533

January 16 1972 $\frac{6\text{-}18}{410}$

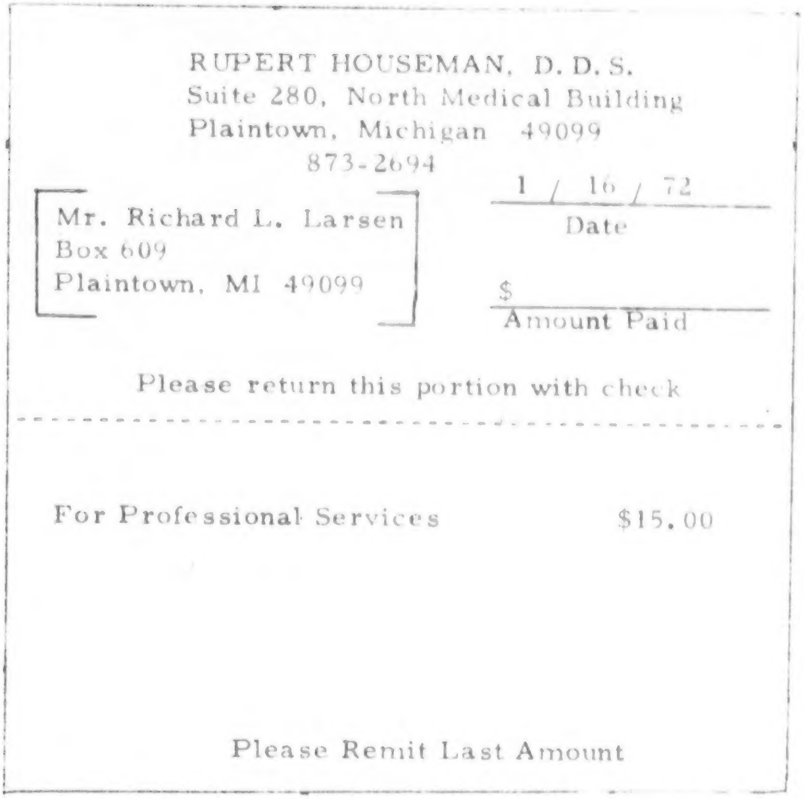
PAY TO THE ORDER OF Swift Rug Cleaning & Dying $ 6.60

Six and 60/100 DOLLARS

First State Bank
Plaintown, Michigan

Richard L. Larsen

⑆0410⑈0015⑆ 385⑈576 7⑈



RUPERT HOUSEMAN, D. D. S.
Suite 280, North Medical Building
Plaintown, Michigan 49099
873-2694

Mr. Richard L. Larsen
Box 609
Plaintown, MI 49099

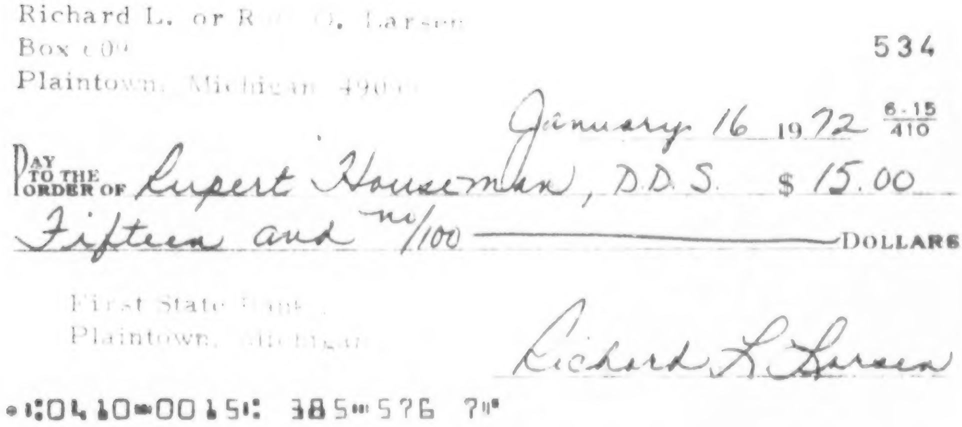
1 / 16 / 72
Date

$
Amount Paid

Please return this portion with check

For Professional Services	$15.00

Please Remit Last Amount



Richard L. or R[illegible] O. Larsen
Box 609
Plaintown, Michigan 49099

534

January 16 1972 6-15/410

PAY TO THE ORDER OF Rupert Houseman, D.D.S. $ 15.00

Fifteen and no/100 DOLLARS

First State Bank
Plaintown, Michigan

Richard L. Larsen

0410-0015: 385-576 7

FILMED FROM BEST AVAILABLE COPY

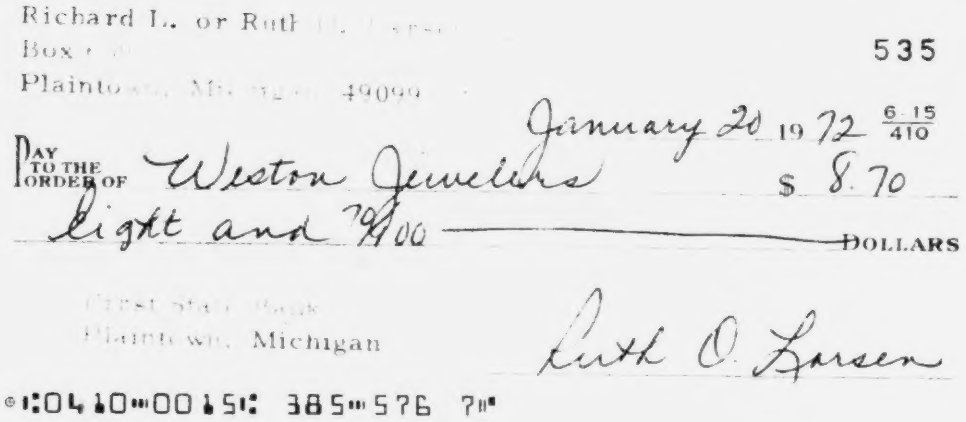
WESTON JEWELERS
20 South Main
Plaintown, Michigan 49099

Date	Account No.	Monthly Installment
Jan. 20, 1972	12954	$8.70

Please return this notice with your payment.

Sold to

Mr. Richard L. Larsen
Box 609
Plaintown, Michigan 49099



Richard L. or Ruth O. Larsen
Box 609
Plaintown, Michigan 49099

535

January 20 1972 6-15/410

PAY TO THE ORDER OF Weston Jewelers $ 8.70

eight and 70/100 DOLLARS

First State Bank
Plaintown, Michigan

Ruth O. Larsen

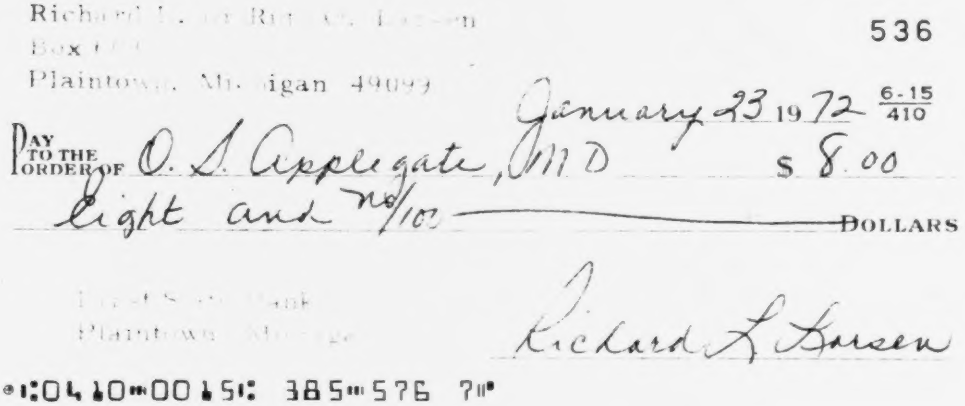
⑆0410⑈0015⑆ 385⑈576 7⑈

O. S. Applegate, M.D.
Suite 180, North Medical Building
Plaintown, Michigan 49099

January 23, 1972

Mr. Richard L. Larsen
Box 609
Plaintown, Michigan 49099

Date	Professional Service	Chg	Pmt	Bal
1/20	Mark, Office Call	$8.00		$8.00



Richard L. or Ruth M. Larsen
Box 609
Plaintown, Michigan 49099

536

January 23 1972 6-15/410

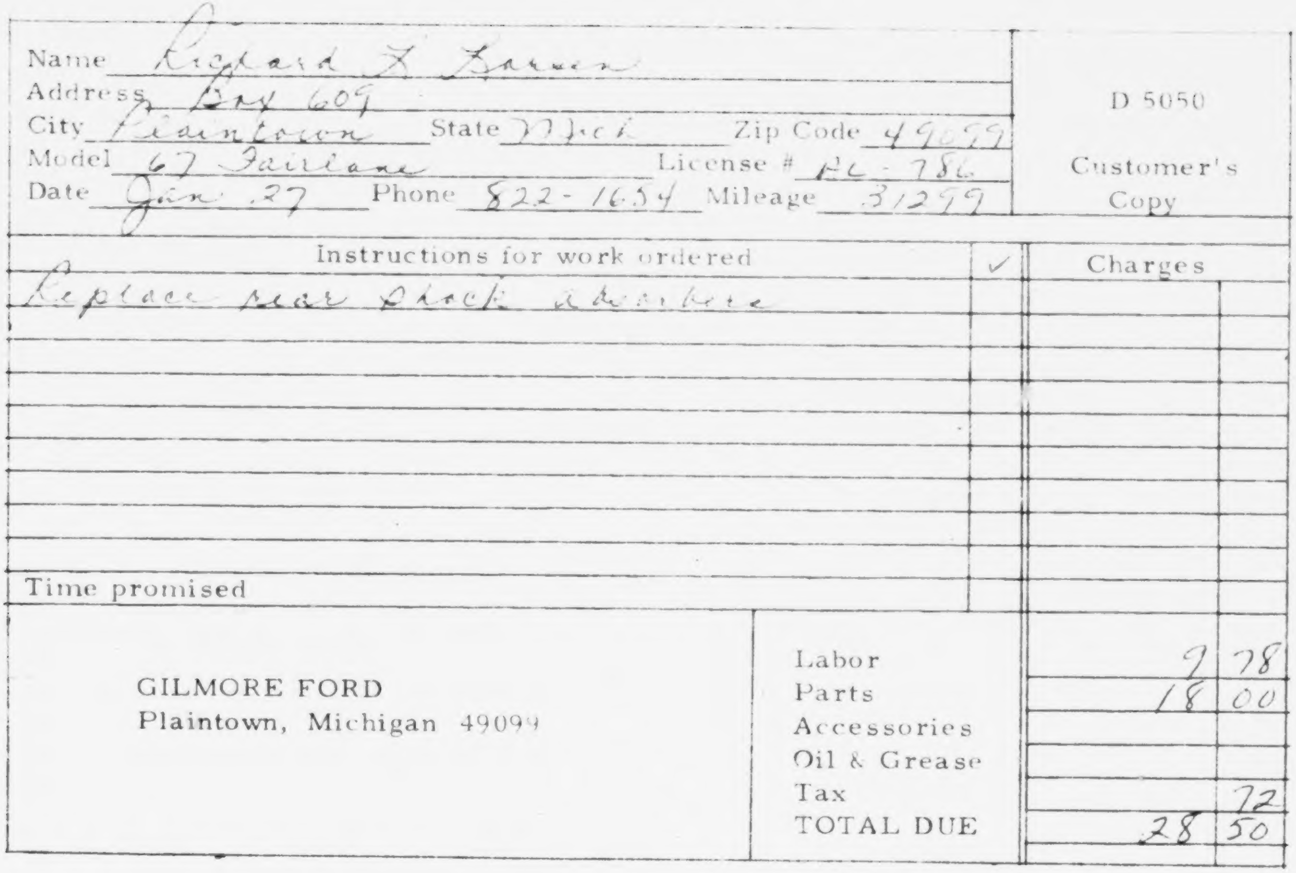
PAY TO THE ORDER OF O. S. Applegate, MD $ 8.00

Eight and no/100 DOLLARS

First State Bank
Plaintown, Michigan

Richard L. Larsen

⑆0410⑈0015⑆ 385⑈576 7⑈



Name Richard L Larsen

Address Box 609

City Plaintown State Mich Zip Code 49099

Model 67 Fairlane License # RL-786

Date Jan 27 Phone 822-1654 Mileage 31299

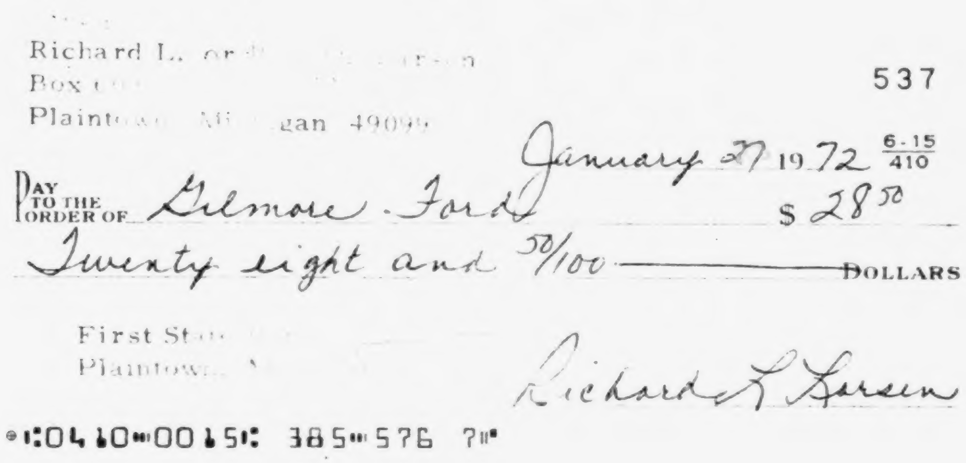
D 5050

Customer's Copy

Instructions for work ordered	✓	Charges	
Replace rear shock absorbers			
Time promised			

GILMORE FORD
Plaintown, Michigan 49099

Labor	9	78
Parts	18	00
Accessories		
Oil & Grease		
Tax		72
TOTAL DUE	28	50



Richard L. or [illegible]
Box [illegible]
Plaintown, Michigan 49099

537

January 27 1972 $\frac{6-15}{410}$

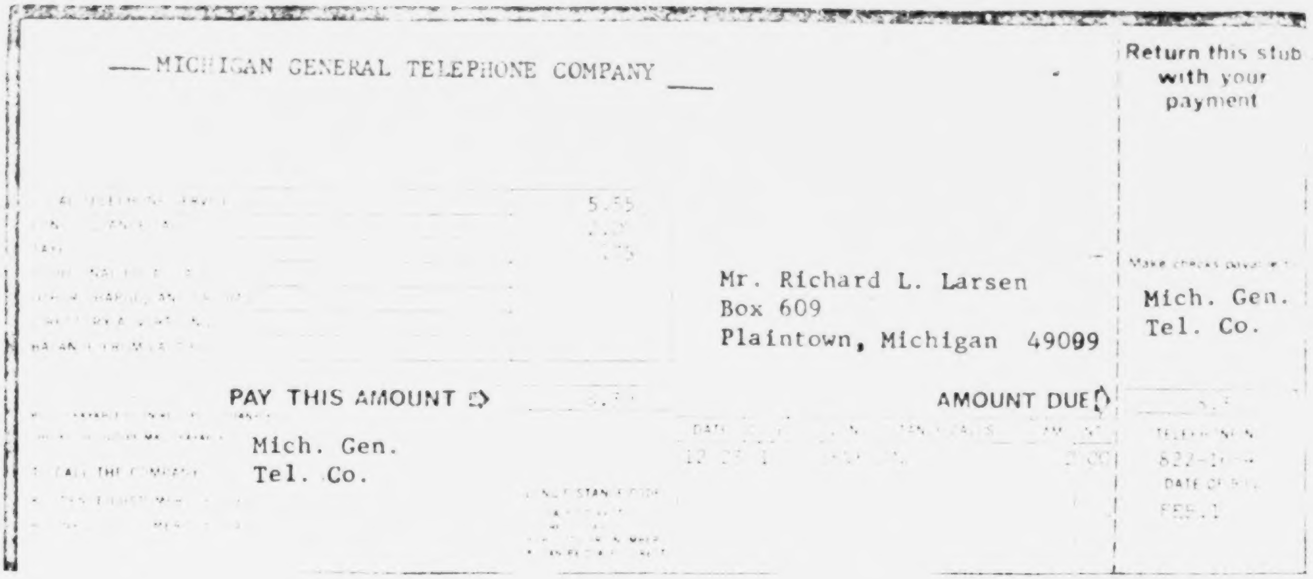
PAY TO THE ORDER OF Gilmore Ford $ 28⁵⁰

Twenty eight and 50/100 DOLLARS

First St[illegible]
Plaintown, [illegible]

Richard L Larsen

⑆0410⑈0015⑆ 385⑈576 7⑈



— MICHIGAN GENERAL TELEPHONE COMPANY —

Return this stub
with your
payment

5.55

Make checks payable to

Mr. Richard L. Larsen
Box 609
Plaintown, Michigan 49099

Mich. Gen.
Tel. Co.

PAY THIS AMOUNT ⇨

AMOUNT DUE ⇧

Mich. Gen.
Tel. Co.

DATE

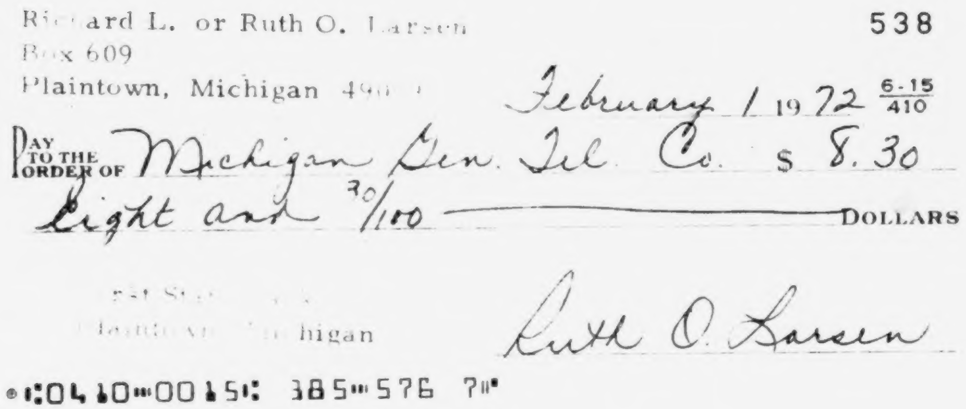
12 25 1

TELEPHONE NO.

822-

DATE OF BILL

FEB. 1



Richard L. or Ruth O. Larsen
Box 609
Plaintown, Michigan 490

538

February 1 1972 $\frac{6\text{-}15}{410}$

PAY TO THE ORDER OF Michigan Gen. Tel. Co. $ 8.30

Eight and 30/100 DOLLARS

First State [illegible]
Plaintown, Michigan

Ruth O. Larsen

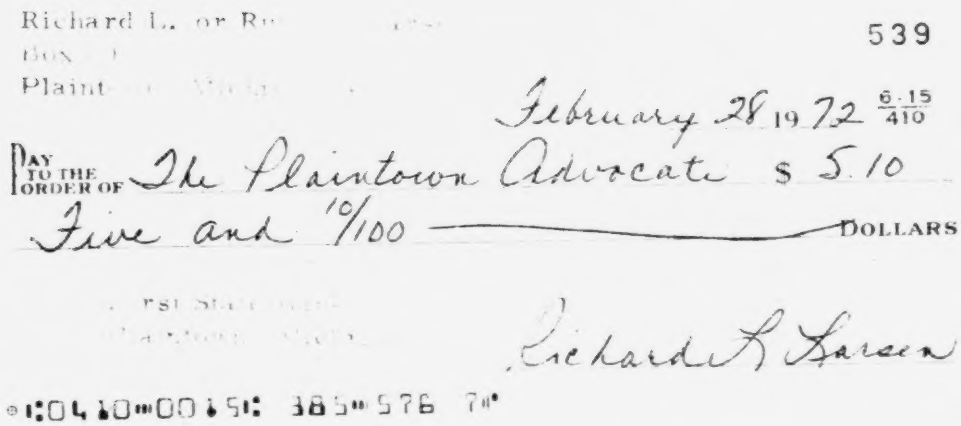
⑆0410⑈0015⑆ 385⑈576 7⑈

THE PLAINTOWN ADVOCATE
218 North Main Street
Plaintown, Michigan 49099

TO Mr. Richard L. Larsen
Box 609
Plaintown, Michigan 49099

Date February 28, 1972

Description	Amount	
Subscription for 6 weeks ended Feb. 25	$ 5	10
Payable upon receipt of bill		



Richard L. or R[illegible]
Box [illegible]
Plaint[illegible]

539

February 28 1972 6-15/410

PAY TO THE ORDER OF The Plaintown Advocate $ 5.10

Five and 10/100 DOLLARS

[illegible] rst Sta[illegible]
[illegible]

Richard L. Larsen

⑆0410⑈0015⑆ 385⑈576 7⑈

J. SWANTON WILSON, M.D.
Suite 316, South Medical Building
81[illegible] South Main Street

Mr. Richard L. Larsen
Box 609
Plaintown, Michigan 49099

Amount of
this payment $__________

Please detach and enclose this portion with payment

Statement for Professional Services

Date		Type of Service	Charge or receipt #	Method of payment	Payments	Charges
Mo.	Day					Bal. Forward
2	15	2				$18.00
					Amount due	$18.00

Type of Service Code

1. Refraction examination
2. Examination & treatment
3. Eye surgery, hospital
4. Eye surgery, office

Richard L. [illegible]
Box [illegible]
Plaintown, Michigan 49099

540

February 15 1972 6-15/410

PAY TO THE ORDER OF J. Swanton Wilson, M.D. $ 18.00

Eighteen and no/100 DOLLARS

First State [illegible]
Plaintown, Michigan

Richard L. Larsen

⑆0410⑈0015⑆ 385⑈576 7⑈

ACCOUNTING CLERK - ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 5

Directions to the Teacher:

Materials Needed

(a) Bookkeeping/accounting text with section on manual and mechanical processing systems (i.e., Accounting 10/12, Part 4, Ch. 2: Century 21 Accounting, Ch. 20) or any suitable data processing text (i.e., Business Data Processing, Basic Principles and Applications, Gregg Publishing, Chs. 2, 3)

(b) Audio-visual suggestions include Accounting and Calculating Machines, 16 mm. film, sound, black & white, Teaching Aids, Inc. and Automation in Today's Modern Office, filmstrip, color, reading script included, Friden, Inc.

(c) Office equipment advertising brochures and/or magazines as available

How to Introduce

The purpose of this learning activity is to introduce students to the various systems of handling bookkeeping records and familiarize them with equipment available. The type of activity used will depend upon individual circumstances (text available, equipment within school or local businesses, audio-visual availability). The following activities may be used independently or in conjunction with each other.

The learning activity should include a reading assignment concerning manual and mechanical processing systems (i.e., Part 4, Ch. 2, Accounting 10/12, with pictures particularly appropriate), followed by a set of brief "check-up questions."

If it can be arranged, a field trip through the school administrative office (if machines are used) or through a local business which has a variety of manual and mechanical means of processing accounting records could be educational.

The film and/or filmstrip above could be used in place of a field trip, though it may be somewhat dated.

An alternative activity could be to prepare a display or notebook of accounting equipment, using advertising materials from various equipment manufacturers, including brief descriptions of what the equipment does and how it might be used in the accounting cycle.

Directions to the Student (as applicable)

Reading Assignment/Check-up Questions. Before class time, the student is to have read an assignment concerning "manual and mechanical means of processing accounting records" (i.e., Part 4, Ch. 2, Accounting 10/12). The answers to the check-up questions are to be written out upon completion of reading.

Equipment Notebook. The student is to collect as many pictures of materials and equipment used in manual and mechanical processing systems as he/she can, mount them attractively in scrapbook form and include a brief description of what the machine or form does or is used in processing accounting records.

Field Trip. The student is to be alert to the type of machines seen, what they can do, and how they are used in the processing of accounting records.

Film/filmstrip. The student is to be alert to the type of machines in the film/filmstrip, what they can do, and how they are used in the processing of accounting records. If film equipment is dated, be prepared to discuss what improvements have been made and how processing has changed recently.

Input

Check-up Questions. See attached Sample Questions A

Equipment Notebook. See Directions to Student.

Field Trip. See Directions to Student.

Film/filmstrip. See Directions to Student.

Output

Check-up Questions. See attached Sample Questions A

Remainder of activities' output at teacher's discretion.

MANUAL AND MECHANICAL PROCESSING SYSTEMS
Sample Check-up Questions A

1. What are the three systems of processing accounting data?
   - manual, mechanical, automated

2. How does the manual system differ from the mechanical system?
   - In the manual system, all operations are performed by hand; in the mechanical system, operations are performed with the assistance of major mechanical devices involving some manual procedures.

3. Name and describe three techniques and/or devices that have been developed to assist the traditional pen and pencil method of processing data.
   - business forms: a printed piece of paper that provides blank spaces for entering data; used as source documents and facilitates the use of multiple copies
     multicolumn journals: designed to meet special needs of business; has special columns as needed to help save time in recording, sort and classify data
     pegboard: a device that makes it possible to record data simultaneously on several forms; flat writing surface with metal pegs which hold forms in place
     edge-notched cards: cards with special notches in edges used as sorting device; notches used to classify certain information; cards are sorted by inserting a needle through one of the holes in group. When lifted, cards with unnotched holes remain on needle; others fall out of group.

4. Name as many recording devices as you can and describe briefly how each is used in the mechanical system.
   - typewriters: used to record quickly and clearly
     automatic typewriters: prepares large numbers of individually typed documents of similar content
     imprinting devices: transcribes data from embossed plates to business forms
     check protectors: improves accuracy and helps safeguard company finances by recording amount of check in a way that cannot be altered (may also print date and signature)
     time clocks: used to record hours worked on attendance cards

5. Briefly explain the difference between adding machines and calculators.
   - Adding machines are used primarily for addition or subtraction; calculators can be used to multiply and divide as well.

6. In what ways can a cash register process data?
   - to record, to compute totals, to sort transactions, and to summarize

7. What are some of the automatic features of an accounting machine?
   - movement from one column to next can be controlled by a program bar
   - can print several forms at once
   - accept forms side by side, print information on one, then tabulate to the next form to print some or all of information automatically
   - some have two or more registers for accumulating totals
   - may have both numeric and alphabetic keyboard
   - some have calculating attachments that enable them to multiply and divide

8. How does the automated system differ from a mechanical system?
   - the work is done primarily by machines with a minimum amount of human effort, and is much more rapid than other systems.

ACCOUNTING CLERK- ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 7

Directions to the Teacher:

This exercise, which will take the student three hours to complete, will require them to type checks from authorized vouchers and protect the checks in a check protector. This activity should be performed only after the students have had practice in using vouchers in a bookkeeping system (Task 4). In addition, the student must possess the ability to type.

Supplies needed for this activity include blank check forms and completed voucher forms which have also been authorized for payment. Equipment needed includes a typewriter, a check protector, an adder, and a file cabinet.

Directions to the Student:

This is an activity in which you are to type checks using a completed, authorized voucher as your source document. In addition, you are to use a check protector to protect all checks. Proceed as follows:

Input

1. Obtain the blank check forms from your instructor (Input II).
2. Obtain the completed vouchers from your instructor (Input III).
3. Insert the check form into a typewriter.
4. Type today's date on the check.
5. Using the completed voucher as your source, type the payee on the checks.

6. Type the amount in figures.

7. Remove the check from the typewriter and insert it in the check protector.

8. Set the dial on the check protector to indicate the proper amount of the check.

9. Activate the check protector so that it prints on the check.

10. Compare the amount printed on the check with the amount on the voucher to be sure they are equal. If not, destroy the check.

11. Repeat steps 3-10 for all checks to be written.

12. Add the totals from each voucher to determine the total of all vouchers.

13. Add the total of all checks written.

14. Compare the totals from step 12 and step 13. They must be equal. If they are not, locate errors.

15. Deliver completed checks to your instructor to be signed and mailed.

16. File the vouchers in the proper file.

INPUT II

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

______ 19___ $\frac{74\text{-}42}{764}$

PAY TO THE ORDER OF ______ $ ______

______ DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

______ 19___ $\frac{74\text{-}42}{764}$

PAY TO THE ORDER OF ______ $ ______

______ DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

______ 19___ $\frac{74\text{-}42}{764}$

PAY TO THE ORDER OF ______ $ ______

______ DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

INPUT III

LNHS KNIGHTS CO.
605 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12346	Rossi Agency	5/25/77	0002

ACCOUNT NO.	DESCRIPTION	AMOUNT	
116-10-116	Prepaid Insurance	425	00
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
	Total Amount	425	00

Approved by: R. B

Page 1 of

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12317	Gilmore Bros	5/25/79	0003

ACCOUNT NO.	DESCRIPTION	AMOUNT	
621 - 60 - 621	Miscellaneous Expense	25	38
123 - 10 - 123	Office Equipment	50	00
- -			
- -			
- -			
- -			
- -			
- -			
- -			
- -			
- -			
- -			
- -			
- -			
	Total Amount	75	38

Approved by: R. B.

Page 1 of

LRRS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	12345	Kalamazoo Catering	5/25/20-	0001

ACCOUNT NO.	DESCRIPTION	AMOUNT	
115-10-115	Supplies	205	00
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
	Total Amount	205	00

Approved by: R. B

Page 1 of

Output

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

May 25 19 72 74-42/704

Pay to the order of Rossi Agency $425.00

THE SUM ** 425 DOLS 00 CTS DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

May 25 19 72 74-42/704

Pay to the order of Gilmore Bros. $75.38

THE SUM *** 75 DOLS 38 CTS DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

May 25 19 72 74-42/704

Pay to the order of Kalamazoo Catering $205.00

THE SUM ** 205 DOLS 00 CTS DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

ACCOUNTING CLERK - ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 8

Directions to the Teacher:

The following materials are needed for each student to complete the learning activity: 100 window envelopes, stapler, 100 completed checks with carbon copies, 100 completed invoices with carbon copies, a rubber stamp, a 3 rung basket labeled in town, out town, and inter-office, three file drawers, and rubber bands.

Set up a job office center with an assembly line process, whereby each student is doing a different job. This process should run through 100 completed, ready to be mailed, letters so each student would handle every part of the operation. Switch the students to different positions so each has a chance to do every job. Some jobs are very easy, some are quite hard. It is the instructor's job to see that everyone understands his or her job before they move on to another position.

In this manner each student will become familiar with that job, how long it takes to perform it, and the order in which it would be completed.

After practice on these jobs is finished, test the students on the order in which each job should be completed.

Input-Output

List these functions in the order in which they should be completed.

1 e
2 d
3 i
4 f
5 c
6 h
7 j
8 b
9 g
10 a

a. deliver remainder of the mail to the mail girl

b. seal inter-office envelopes

c. staple carbon copy of check to invoice

d. compare names, address, amounts on invoice with carbon copy of check

e. arrange invoices in mathematical order by vendor number

f. stamp invoices paid

g. deliver inter-office mail to appropriate department

h. fold check stubs, enclose invoice parts to be returned and stuff into window envelopes

i. remove stuffers (to be returned with remittance) and place in separate pile

j. place in in-town, out of town, or inter-office piles

ACCOUNTING CLERK - ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 10

Directions to the Teacher:

Attached is a simulation exercise designed to give the student practice in reconciling a bank statement. All the necessary supplies and materials are provided. Instructions to the student include the step-by-step procedure the student is to follow in order to complete the reconciliation. The student should be allowed as much time as necessary to complete the reconciliation. A key is included for correcting the completed work.

Directions to the Student:

Attached are (1) eight canceled checks, (2) one deposit confirmation, (3) a copy of the checkstub entries, (4) the most recent bank statement, and (5) a reconciliation form.

You are to reconcile the bank statement, using the forms and information provided, and you should record any necessary information on the checkstubs. The following procedures are to be followed--in the indicated order--in accomplishing this reconciliation.

a. Separate the canceled checks, deposit confirmation, bank statement, and reconciliation form into four separate stacks.

b. Sort the canceled checks numerically by check number, with the lowest number on top.

c. Locate the corresponding number of each of these checks among the checkstub entries and then place a checkmark in the appropriate column on the checkstub.

d. Place this check face down on the table and then proceed to the next canceled check until all have been processed.

e. On the reconciliation form, list all outstanding checks (checks which have been written by us but which the bank has not yet returned as paid). These checks may be located by looking at the column on the checkstub where we place a checkmark when the check is returned as paid. No checkmark represents an outstanding (or unpaid) check.

f. When listing the outstanding checks, write in both the check number and the written amount in the appropriate columns of the reconciliation form.

g. On an adding machine, enter the individual amounts from the reconciliation form for each of the outstanding checks.

h. Total the outstanding checks and write this amount on the reconciliation form where indicated.

i. Refer to the checkstub, locate the last entered balance, and write this amount in the appropriate spot on the reconciliation form.

j. Add this balance to the total outstanding checks.

k. From this subtotal, subtract any bank charges. To determine this amount, refer to the bank statement and look at the "Service Charge" section.

l. The figure which you now have represents your account balance.

m. Sort all deposit confirmations chronologically (by date), with the earliest date on top.

n. On the checkstubs, locate the appropriate entry for each of these deposits and place a checkmark in the appropriate column of the checkstub.

o. On the reconciliation form, list any deposits which were entered on the checkstub but for which no confirmation deposit ticket was received.

p. Total these amounts.

q. Add to this subtotal the current balance from the bak statement shown in the box on the bank statement headed "Current Balance."

r. Add together these two amounts and compare this total with the total in the letter l above. These totals must be the same.

s. If the two totals agree, write across the face of the bank statement the word "balanced" and the current date. In an actual situation the canceled checks, deposit confirmations, bank statement, and reconciliation form would be filed in the appropriate file folders. You will be requested, however, to submit all your materials to your teacher.

t. If the two totals do not agree, addition and subtraction must be rechecked on the reconciliation form, addition and subtraction rechecked on the checkstubs, and a check made to see that all previous service charges have been deducted from the checkstub balance.

Submit all your work to your teacher for checking.

Input (attached)

a. eight canceled checks
b. one deposit confirmation
c. copy of checkstub entries
d. bank statement
e. reconciliation form
f. step-by-step procedures for reconciling a bank statement

Output (attached)

Teacher's key: It is estimated that it will take one and one-half hours of class time to complete this learning activity.

CHECKBOOK ENTRIES

CHECK NUMBER	DATE	CHECK ISSUED TO	AMOUNT OF CHECK	✓		AMOUNT OF DEPOSIT	BALANCE
							4,280 50
9	10/1	John Brown	100 —				4180 50
10	10/1	Hayes Mfg. Co.	25 26				4155 24
11	10/11	Rita O'Brien	12 13				4143 11
12	10/11	Robert Johnson	13 —				4128 11
					10/12	1375 —	5503 11
13	10/11	Arthur Plumbing Co.	1003 32				4499 79
14	10/12	Glenn R. Johnson	141 10				4358 69
15	10/14	Ace, Inc.	15 —				4343 69
16	10/15	Mason & Mason	26 40				4317 29
17	10/16	Union Transport	31 05				4286 24
18	10/16	Baker Bros.	11 98				4274 26
19	10/20	Jeff Arden	81 46				4192 80
20	10/20	Smith-Howard, Inc.	35 79				4157 01
21	10/23	Hayes & Co.	346 —				3811 01
					10/23	400 —	4211 01

BANK STATEMENT

SECOND NATIONAL BANK
Battle Creek, Michigan

ACCOUNT NO.
121 130 4

Checking account statement
from 10/1/72 to 10/23/72

Beginning Balance		Total Added for Deposits		Total Deducted for Checks		Service Charge		Current Balance
4465.33	+	1375.00	-	1844.49	-	1.50	=	3994.34

INCLUDED IN STATEMENT

# DEPOSITS	# CHECKS
1	8

RECONCILIATION FORM

OUTSTANDING CHECKS		
CHECK #	AMOUNT	
	$	
Total	$	
Checkbook balance	+	
Subtotal		
Less bank charges	–	
ACCOUNT BALANCE	$	
DEPOSITS NOT CREDITED		
	$	
CURRENT BALANCE FROM STATEMENT	+	
ACCOUNT BALANCE	$	

DEPOSIT CONFIRMATION

CHECKING ACCOUNT
DEPOSIT TICKET

DATE October 12, 19 72

CASH	CURRENCY	25	00
	COIN		
CHECKS	74-74	1200	00
	74-73	150	00
Total from other side			
Total		1375	00

CANCELED CHECKS

No. 10 October 1, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH

Pay to the order of Hayes Manufacturing Co. $25.26

Twenty-five and 26/100 Dollars

John R. Smith

No. 11 October 11, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Rita O'Brien $12.13

Twelve and 13/100 Dollars

John R. Smith

No. 13 October 11, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Arthur Plumbing Co. $1000.32

One thousand and 32/100 Dollars

John R. Smith

CANCELED CHECKS

No. 14 October 12, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH

Pay to the order of Gene R. Johnson $141.10

One hundred forty-one and 10/100 Dollars

John R. Smith

No. 15 October 14, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Ace, Inc. $15.00

Fifteen and 00/100 Dollars

John R. Smith

No. 19 October 20, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Jeff Arden $81.46

Eighty-one and 46/100 Dollars

John R. Smith

No. 20 October 20, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Smith-Howard, Inc. $35.79

Thirty-five and 79/100 Dollars

John R. Smith

No. 21 October 23, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Hayes & Co. $346.00

Three hundred forty-six and 00/100 Dollars

John R. Smith

CANCELED CHECKS

CHECKSTUB ENTRIES TEACHER'S KEY

CHECK NUMBER	DATE	CHECK ISSUED TO	AMOUNT OF CHECK		✓		AMOUNT OF DEPOSIT	BALANCE	
								4280	50
9	10/1	John Brown	100	—				4180	50
10	10/1	Hayes Mfg. Co.	25	26	✓			4155	24
11	10/11	Keith O'Brien	12	13	✓			4143	11
12	10/11	Robert Johnson	15	—				4128	11
					✓	10/12	1375 —	5503	11
13	10/11	Arthur Plumbing Co.	1003	32	✓			4499	79
14	10/12	Gene R. Johnson	141	10	✓			4358	69
15	10/14	Acc, Inc.	15	—	✓			4343	69
16	10/15	Mason & Mason	26	40				4317	29
17	10/16	Union Transport	31	05				4286	24
18	10/16	Bake Bros.	11	98				4274	26
19	10/20	Jeff Arden	81	46	✓			4192	80
20	10/20	Smith-Howard, Inc.	35	79	✓			4157	01
21	10/23	Hayes & Co.	346	—	✓			3811	01
						10/23	400 —	4211	01

BANK STATEMENT

SECOND NATIONAL BANK
Battle Creek, Michigan

ACCOUNT NO.
121 130 4

Balanced 10/23/72

Checking account statement
from 10/1/72 to 10/23/72

Beginning Balance		Total Added for Deposits		Total Deducted for Checks		Service Charge		Current Balance
4465.33	+	1375.00	−	1844.49	−	1.50	=	3994.34

INCLUDED IN STATEMENT
DEPOSITS
CHECKS 8

RECONCILIATION FORM

TEACHER'S KEY

OUTSTANDING CHECKS		
CHECK #	AMOUNT	
9	$ 100	—
12	15	—
16	26	40
17	31	05
18	11	98
Total	$ 184	83
Checkbook balance	+ 4211	01
Subtotal	4395	84
Less bank charges	− 1	50
ACCOUNT BALANCE	$ 4394	34

DEPOSITS NOT CREDITED		
10/23	$ 400	—
CURRENT BALANCE FROM STATEMENT	+ 3994	34
ACCOUNT BALANCE	$ 4394	34

DEPOSIT CONFIRMATION

CHECKING ACCOUNT
DEPOSIT TICKET

DATE October 12, 1972

CASH	CURRENCY	25	00
	COIN		
CHECKS	74-74	1200	00
	74-73	150	00
Total from other side			
Total		1375	00

ACCOUNTING CLERK - ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 11

Directions to the Teacher:

Materials Needed

(a) Bookkeeping/accounting textbook (i.e., Century 21 Accounting, South-Western Publishing Co.; Accounting 10/12, Gregg Publishing Co.)

(b) Overhead transparency of completed Cash Payments Journal and list of related questions (Samples A and B)

(c) Cash Payment Journal form (Sample A)

(d) Transactions involving payments to creditors (Problem Samples C and D)

How to Introduce

The learning activity should be preceded by a reading assignment concerning "making payments to creditors" (i.e., Ch. 3, Topic 5, Accounting 10/12)

The introductory in-class presentation would involve an overhead transparency of a completed cash payments journal for class analysis and discussion.

Directions to the Student:

Reading assignment. Before class time, the student is to have read an assignment concerning "making payments to creditors" (i.e., Ch. 3, Topic 5, Accounting 10/12).

Transparency Discussion. During the first class meeting of the activity, the student will be shown the completed cash payments journal and given a list of questions analyzing the entries in the journal. The student is expected to participate in group discussion concerning these questions.

Problem completion. At the conclusion of class discussion above, the student will be given a cash payments journal form and a list of transactions involving payments to creditors. With the help of the instructor, the student will record the first several transactions in proper form in the journal and then continue on his/her own with help as needed to complete all transactions, total and prove the columns, and carry the totals forward to a second page. A second problem will be given as a take-home assignment to be completed without help in the proper form.

Input

Transparency discussion questions and journal. See attached Samples A and B.

Problems. See attached Samples C and D.

Output

Transparency discussion questions. See attached Sample B

Problems. See attached Samples C and D.

Transparency Sample A

CASH PAYMENTS JOURNAL

Page 22

DATE		ACCOUNT DEBITED	EXPLANATION	CHECK NO.	POST. REF.	GENERAL LEDGER DEBIT	ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	NET CASH CREDIT
19— May	2	Rent Expense	May rent	151	515	40000			400.00
	5	Hyde & Dodd	Inv. 3902	152	✓		18000	360	176.40
	6	Utilities Expense	Gas & electric	153	517	550			55.00
	15	Wolverine Inc.	Inv. B36	154	✓		35000	700	343.00
	26	Supplies	office supplies	155	124	3000			30.00
	28	Paul Jones	Inv. [illegible]	156	✓		20000	400	196.00
	30	Brown Suppliers	Inv. T86	157	✓		150000		1500.00
	31	Totals				[illegible]	[illegible]	14.60	[illegible]
						(✓)	(211)	(525)	(111)

SAMPLE QUESTIONS B
Transparency Discussion

1. What is the source document for these entries?
   - check stubs

2. What accounts were debited and credited in the cash payments journal entry of May 5? What were the amounts debited and credited?
   - Debit - Accounts Payable/Hyde & Dodd, 180.00
     Credit - Purchases Discount, 3.60; Cash, 176.40

3. Why is a check mark placed in the Post Ref. column for the May 5 entry?
   - to show it has been posted to the subsidiary ledger

4. Why are two credit entries needed in the cash payments journal for the May 5 transaction?
   - to record the amounts of cash paid out and discount taken

5. When the May 5 entry was posted, to which side of the Purchases Discount was the $3.60 posted? Which side of the Cash account was the $176.40 posted?
   - both amounts were posted on the credit side

6. What account was debited in the May 2 transaction?
   - Rent expense

7. When the May 3 entry was posted, was $55 posted to Cash at the same time?
   - no, it will be included with the total posted at the end of the month

8. When the May 15 entry was posted, was the $350 posted to the Accounts Payable account in the general ledger?
   - no, it will be included in the total posted at the end of the month

9. How will the May 15 payment be posted to the Accounts Payable controlling account?
   - as a total at the end of the month

10. Which account does the number in the Post Ref. column of the May 26 entry refer to?
    - asset account, Supplies

11. What was the amount of the Invoice 122 in the May 28 entry?
    - $200

12. Why is a check mark placed under the General Ledger Debit column?
    - to show that the total is not to be posted

13. Why is (211) placed under the Accounts Payable Debit column?
    - to show that the total was posted to the Accounts Payable controlling account

14. How can you prove the amounts in the cash payments journal?
    - total all debit columns and compare with the total of all credit columns

PROBLEM SAMPLE D

CASH PAYMENTS JOURNAL

Page 2

DATE		ACCOUNT DEBITED	EXPLANATION	CHECK NO.	POST REF.	GENERAL LEDGER DEBIT	ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	NET CASH CREDIT
Feb.	1	Rent Expense	February rent	121		450 00			450 00
	3	Abbot Laboratories	Inv. 633	122			140 00	1 40	138 60
	7	Drummond Ind.	Inv. R779	123			100 00	2 00	98 00
	16	Office Equipment	Filing cabinet	124		125 00			125 00
	22	BRM Company	Inv. 73	125			1200 00		1200 00
	25	Supplies	Office supplies	126		56 00			56 00
	25	Carried Forward		—		631 00 631 00	1440 00 1440 00	3 40 3 40	2067 00 2067 00

CASH PAYMENTS JOURNAL

Page 3

DATE		ACCOUNT DEBITED	EXPLANATION	CHECK NO.	POST REF.	GENERAL LEDGER DEBIT	ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	NET CASH CREDIT
Feb.	25	Brought Forward		—		631 00	1440 00	3 40	2067 00
	27	Drummond Ind.	Inv. R119	127			630 00	12 60	617 40
	28	BRM Company	Inv. 98	128			120 00	2 40	117 60

DIRECTIONS: Record the following transactions in the journal above, starting on page 2. When that page is full, total and prove the columns, carry the totals forward, and continue recording.

Feb.	1	Paid February rent, $450. Issued Check No. 121
	3	Issued Check No. 122 for $138.60 to Abbot Laboratories to cover Invoice No. 633 for $140 less 1% discount of $1.40.
	7	Issued Check No. 123 for $98 to Drummond Industries to cover Invoice No. R779, less 2% discount of $2.00. (BE ALERT.)
	16	Bought new filing cabinet. Issued Check No. 124 for $125
	22	Issued Check No. 125 for $1,200 to BRM Company in payment of Invoice No. 73.
	25	Bought office supplies from Jackson Supplies. Issued Check No. 126 for $56.
	27	Issued Check No. 127 for $617.40 to Drummond Industries to cover Invoice No. R119, less 2% discount of $12.60.
	28	Issued Check No. 128 for $117.60 to BRM Company in payment of Invoice No. 98, less 2% discount of $2.40.

CASH PAYMENTS JOURNAL

Page 7

DATE		ACCOUNT DEBITED	EXPLANATION	CHECK No	POST REF.	GENERAL LEDGER DEBIT	ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	NET CASH CREDIT
Sept	1	Rent Expense	September rent	14		300 00			300 00
	4	Supplies	supplies	15		45 00			45 00
	5	Burton Nurseries	on account	16		375 00			375 00
	8	Jacobs Bros.	Inv. 99	17			120 00	1 20	118 80
	11	Smith Sales	Inv. B124	18			490 00	9 80	480 20
	18	Brach & Brower	Inv. T67	19			250 00	5 00	245 00
	18	Carried Forward		—		720 00 720 00	860 00 860 00	16 00 16 00	1564 00 1564 00

CASH PAYMENTS JOURNAL

Page 8

DATE		ACCOUNT DEBITED	EXPLANATION	CHECK No.	POST REF.	GENERAL LEDGER DEBIT	ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	NET CASH CREDIT
Sept	18	Brought Forward		—		720 00	860 00	16 00	1564 00
	19	Office Equipment	typewriter	20		500 00			500 00
	24	Brown and Son	Inv. 427	21			300 00	3 00	297 00

DIRECTIONS: Record the following transactions in the journal above, starting on page 7. When that page is full, total and prove the columns, carrying the totals forward, and continue recording.

Sept.	1	Paid September rent, $300. Check No. 14
	4	Bought $45 worth of supplies from Kent Suppliers. Issued Check No. 15
	5	Issued Check No. 16 for $375 to Burton Nurseries on account.
	8	Paid on account to Jacobs Brothers $118.80 to cover Invoice 99 for $120 less 2% cash discount of $1.20. Check No. 17
	11	Paid on account to Smith Sales $480.20, covering Invoice B124 for $490, less 2% discount of $9.80. Check No. 18
	18	Paid on account to Brach & Brower $245 for Invoice T67 less discount of $5. Check No. 19 (BE ALERT)
	19	Bought new typewriter from Zander Company. Issued Check No. 20 for $500.
	24	Paid on account to Brown and Son $297 to cover Invoice 427 less a discount of $3. (BE ALERT!) Issued Check. No. 21

ACCOUNTING CLERK - ACCOUNTS PAYABLE

LEARNING ACTIVITY - TASK 12

Directions to the Teacher:

Attached is a simulation exercise designed to give the student practice in filing paid invoices using both alphabetic and numeric filing systems. All the necessary supplies are provided. Instructions to the student include step-by-step procedures the student is to follow when filing the invoices. The student should be allowed as much time as necessary to complete the activity. A key is included for correcting the completed work.

Directions to the Student:

Attached are Set A and Set B of paid invoices. Each set consists of four invoices.

In actual practice, these invoices could be filed using either an alphabetic or numeric filing system. If an alphabetic system were used, the invoices would be filed by the creditor's name. If a numeric filing system were used, the invoices would be filed by either the invoice number or by a number assigned to each creditor. In this simulation, we will use the latter method. The first number which we will assign is 100.

Use the following procedures to first file the invoices alphabetically:

a. Inspect, index, code, and sort the four invoices using the 20 basic alphabetic indexing rules. Code the filing caption by underscoring the name where it appears on the invoice.

b. Take the sorted invoices to the filing cabinet provided for this learning activity and locate the proper file. Each creditor should have an individual folder. If one has not already been prepared, prepare one using one of the existing folders as a sample to prepare the new folder label.

c. File the invoice in the folder, with the top of the invoice to the left with the front facing you.

d. File the remaining invoices using the same procedure.

Use the following procedures to file the invoices numerically:

a. Alphabetically inspect, index, code, and sort all invoices.

b. Check the alphabetic card index file to see if a number has already been assigned to each creditor.

c. Prepare a card for the alphabetic card index file for all creditors who have not been assigned a number, assigning the next available number. The next available number may be located in the number register which is on the file clerk's desk. To expedite this activity, the next available number is 100.

d. Type the name and address of the creditor, the invoice number, and the assigned file number on the card using the following as a sample:

Brown, John R. 100
255 Green Street
Battle Creek, MI 49015

Invoice No. 2112

e. File this card behind the appropriate alphabetic guide in the card file.

f. Place the invoice face down on the desk and complete the preparation of all index cards.

g. Sort the invoices numerically, with the lowest number on top.

h. Go to the numeric file provided for this learning activity and file the invoices in the proper numeric file. Each customer should have an individual file. If a folder has not been prepared, prepare one using one of the other folders as a sample when preparing the label.

i. File all invoices with the top of the invoice to the left with the front facing you.

Input

a. two sets of invoices (four invoices in each set)
b. step-by-step procedures for filing invoices alphabetically and numerically
c. file cabinet and file folders
d. four alphabetic index cards

Output

a. Teacher's key: It is estimated that this activity will take a maximum of one and one-half hours of class time to complete.
b. Filed invoices (alphabetically and numerically)

INVOICE NO.

SET A

221

INVOICE DATE 9/15/72
OUR ORDER NO. 1
YOUR ORDER NO. 1
TERMS 2/10, n/30 F.O.B.
SALESMAN
SHIPPING DATE 9/15/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL. X

Kalamazoo Office Equipment & Supplies
Kalamazoo, Michigan

PE TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
48 units		Notebook covers (Less 2%)	$ 1.16 ea.	$ 54.57
3 reams		8½ x 11 Bond Paper (Less 1½%)	3.90 rm.	88.35
5 boxes		Window Envelopes (200)	2.50 box	12.25
		(Less 2%)		
		Net Total(Less Disc.)		$155.17
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ 6.21
			Total	$161.38

INVOICE NO.

SET A

222

INVOICE DATE	9/20/72
OUR ORDER NO.	2
YOUR ORDER NO.	2
TERMS	Net 30 days F.O.B.
SALESMAN	
SHIPPING DATE	9/20/72
CAR OR VEHICLE INITIALS	
SHIPPED VIA	Parcel Post
PPD. or COLL	X

Battle Creek Supply Co.
414 Main Street
Battle Creek, Michigan

HIPPED TO
SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
3		Typewriter Ribbons (Less 1%)	$ 1.29 ea.	$ 3.83
39		Telephone Pads (Less 1%)	.46 ea.	17.76
6 boxes		#2 Hard, Pencils (Less 1½%)	1.43 box	8.45
		Net Total (Less Discount)		$30.04
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ 1.20
			Total	$31.24

INVOICE NO.

SET A

223

INVOICE DATE 9/23/72

OUR ORDER NO. 3

YOUR ORDER NO. 3

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 9/23/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

S
d
o

Ryan Supply Co.
418 Marshall Street
Marshall, Michigan

HIPPED TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
2 quires		Mimeo Stencils (Less 3%)	$ 1.89 ea.	$3.67
2 bottles		Mimeo Correction Fluid (Less 3%)	.64 ea.	1.24
		Rulers (Less 1%)	.37 ea.	1.83
		Net Total (Less Disc.)		$6.74
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	D. Sales Tax.	$ .27
			Total	$7.01

INVOICE NO.

SET A

224

INVOICE DATE 9/26/72

OUR ORDER NO. 4

YOUR ORDER NO. 4

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 9/26/72

CAR OR VEHICLE INITIALS

Mason Office Equipment & Supply Co.
25 E. Michigan Avenue
Battle Creek, Michigan

HIPPED TO SAME ADDRESS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Quantity	No. of pkgs.	Description	Price	Amount
4 pkgs.		5 x 8 Index Cards (No disc.)	$ .42 ea.	$1.68
2 cans		Mimeo Ink . (No disc.)	.86 ea.	1.72
2 reams		Mimeo Paper, 8½ x 11 (Less 1½%)	2.23 ea.	4.39
		Net Total	(Less Disc.)	$7.79
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ .31
			Total	$8.10

INVOICE NO.

SET B

225

INVOICE DATE 9/15/72
OUR ORDER NO. 1
YOUR ORDER NO. 1
TERMS 2/10, n/30 F.O.B.
SALESMAN
SHIPPING DATE 9/15/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL. X

Kalamazoo Office Equipment & Supplies
Kalamazoo, Michigan

PED TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
3 units		Notebook covers (Less 2%)	$ 1.16 ea.	$ 54.57
3 reams		8½ x 11 Bond Paper (Less 1½%)	3.90 rm.	88.35
5 boxes		Window Envelopes (200)	2.50 box	12.25
		(Less 2%)		
		Net Total(Less Disc.)		$155.17
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ 6.21
			Total	$161.38

INVOICE NO.

SET B

226

INVOICE DATE 9/20/72

OUR ORDER NO. 2

YOUR ORDER NO. 2

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 9/20/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Battle Creek Supply Co.
414 Main Street
Battle Creek, Michigan

HI PED TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
3		Typewriter Ribbons (Less 1%)	$ 1.29 ea.	$ 3.83
39		Telephone Pads (Less 1%)	.46 ea.	17.76
6 boxes		#2 Hard, Pencils (Less 1½%)	1.43 box	8.45
		Net Total (Less Discount)		$30.04
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ 1.20
			Total	$31.24

INVOICE NO.

SET B

227

INVOICE DATE 9/23/72

OUR ORDER NO. 3

YOUR ORDER NO. 3

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 9/23/72

CAR OR VEHICLE INITIALS

T

Ryan Supply Co.
418 Marshall Street
Marshall, Michigan

HIPPED TO SAME ADDRESS

SHIPPED VIA Parcel Post

PPD. or COLL X

Quantity	No. of pkgs.	Description	Price	Amount
quires		Mimeo Stencils (Less 3%)	$ 1.89 ea.	$3.67
bottles		Mimeo Correction Fluid (Less 3%)	.64 ea.	1.24
5		Rulers (Less 1%)	.37 ea.	1.83
		Net Total (Less Disc.)		$6.74
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	D. Sales Tax.	$ .27
			Total	$7.01

INVOICE NO.

SET B

INVOICE DATE 9/26/72

OUR ORDER NO. 4

YOUR ORDER NO. 4

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 9/26/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Sold To

Mason Office Equipment & Supply Co.
25 E. Michigan Avenue
Battle Creek, Michigan

SHIPPED TO

SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
4 pkgs.		5 x 8 Index Cards (No disc.)	$ .42 ea.	$1.68
cans		Mimeo Ink. (No disc.)	.86 ea.	1.72
2 reams		Mimeo Paper, 8½ x 11 (Less 1½%)	2.23 ea.	4.39
		Net Total	(Less Disc.)	$7.79
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ .31
			Total	$8.10

TEACHER'S KEY

INVOICE NO.

SET A

229

INVOICE DATE 9/15/72
OUR ORDER NO. 1
YOUR ORDER NO. 1
TERMS 2/10, n/30 F.O.B.
SALESMAN
SHIPPING DATE 9/15/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL. X

Kalamazoo Office Equipment & Supplies
Kalamazoo, Michigan

ED TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
[illegible] units		Notebook covers (Less 2%)	$ 1.16 ea.	$ 54.57
43 reams		$8\frac{1}{2}$ x 11 Bond Paper (Less $1\frac{1}{2}$%)	3.90 rm.	88.35
[illegible] boxes		Window Envelopes (200)	2.50 box	12.25
		(Less 2%)		
		Net Total(Less Disc.)		$155.17
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ 6.21
			Total	$161.38

INVOICE NO.

SET A

230

INVOICE DATE 9/20/72

OUR ORDER NO. 2

YOUR ORDER NO. 2

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 9/20/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Sold To

Battle Creek Supply Co.
414 Main Street
Battle Creek, Michigan

IP D TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
3		Typewriter Ribbons (Less 1%)	$ 1.29 ea.	$ 3.83
9		Telephone Pads (Less 1%)	.46 ea.	17.76
6 boxes		#2 Hard, Pencils (Less 1½%)	1.43 box	8.45
		Net Total (Less Discount)		$30.04
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ 1.20
			Total	$31.24

INVOICE NO.

SET A

231

INVOICE DATE 9/23/72
OUR ORDER NO. 3
YOUR ORDER NO. 3
TERMS Net 30 days F.O.B.
SALESMAN
SHIPPING DATE 9/23/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL. X

Sold To
Ryan Supply Co.
418 Marshall Street
Marshall, Michigan

IPPED TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
2 quires		Mimeo Stencils (Less 3%)	$ 1.89 ea.	$3.67
2 bottles		Mimeo Correction Fluid (Less 3%)	.64 ea.	1.24
5		Rulers (Less 1%)	.37 ea.	1.83
		Net Total (Less Disc.)		$6.74
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	D. Sales Tax.	$ .27
			Total	$7.01

INVOICE
NO.

SET A

232

INVOICE DATE 9/26/72

OUR ORDER NO. 4

YOUR ORDER NO. 4

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 9/26/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Sold To

Mason Office Equipment & Supply Co.
25 E. Michigan Avenue
Battle Creek, Michigan

IPPED TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
4 pkgs.		5 x 8 Index Cards (No disc.)	$ .42 ea.	$1.68
cans		Mimeo Ink. (No disc.)	.86 ea.	1.72
2 reams		Mimeo Paper, 8½ x 11 (Less 1½%)	2.23 ea.	4.39
		Net Total	(Less Disc.)	$7.79
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ .31
			Total	$8.10

TEACHER'S KEY

INVOICE NO.

SET B

100
233

INVOICE DATE 9/15/72
OUR ORDER NO. 1
YOUR ORDER NO. 1
TERMS 2/10, n/30 F.O.B.
SALESMAN
SHIPPING DATE 9/15/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL. X

Kalamazoo Office Equipment & Supplies
Kalamazoo, Michigan

ED TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
4 units		Notebook covers (Less 2%)	$ 1.16 ea.	$ 54.57
4 reams		8½ x 11 Bond Paper (Less 1½%)	3.90 rm.	88.35
5 boxes		Window Envelopes (200) (Less 2%)	2.50 box	12.25
		Net Total(Less Disc.)		$155.17
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ 6.21
			Total	$161.38

INVOICE NO.

SET B

10/

234

INVOICE DATE	9/20/72
OUR ORDER NO.	2
YOUR ORDER NO.	2
TERMS	Net 30 days F.O.B.
SALESMAN	
SHIPPING DATE	9/20/72
CAR OR VEHICLE INITIALS	
SHIPPED VIA	Parcel Post
PPD. or COLL.	X

Sold To

Battle Creek Supply Co.
414 Main Street
Battle Creek, Michigan

PPD TO

SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
3		Typewriter Ribbons (Less 1%)	$ 1.29 ea.	$ 3.83
9		Telephone Pads (Less 1%)	.46 ea.	17.76
6 boxes		#2 Hard, Pencils (Less 1½%)	1.43 box	8.45
		Net Total (Less Discount)		$30.04
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ 1.20
			Total	$31.24

INVOICE NO.

SET B

102

235

INVOICE DATE	9/23/72
OUR ORDER NO.	3
YOUR ORDER NO.	3
TERMS	Net 30 days
F.O.B.	
SALESMAN	
SHIPPING DATE	9/23/72
CAR OR VEHICLE INITIALS	
SHIPPED VIA	Parcel Post
PPD. or COLL.	X

Sold To

Ryan Supply Co.
418 Marshall Street
Marshall, Michigan

IPPED TO
SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
2 quires		Mimeo Stencils (Less 3%)	$ 1.89 ea.	$3.67
2 bottles		Mimeo Correction Fluid (Less 3%)	.64 ea.	1.24
5		Rulers (Less 1%)	.37 ea.	1.83
		Net Total (Less Disc.)		$6.74
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	D. Sales Tax.	$ .27
			Total	$7.01

INVOICE NO.

SET B

103

236

INVOICE DATE 9/26/72

OUR ORDER NO. 4

YOUR ORDER NO. 4

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 9/26/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Sold To

Mason Office Equipment & Supply Co.
25 E. Michigan Avenue
Battle Creek, Michigan

IPI D TO SAME ADDRESS

Quantity	No. of pkgs.	Description	Price	Amount
4 pkgs.		5 x 8 Index Cards (No disc.)	$ .42 ea.	$1.68
cans		Mimeo Ink. (No disc.)	.86 ea.	1.72
2 reams		Mimeo Paper, 8½ x 11 (Less 1½%)	2.23 ea.	4.39
		Net Total	(Less Disc.)	$7.79
		Add 4% Sales Tax on Net Total (Use discounts on separate items only if your payment is made immediately.)	Sales Tax	$ .31
			Total	$8.10

TEACHERS KEY

Kalamazoo Office Equip. + Supplies 100

ALPHABETIC INDEX CARD

Battle Creek Supply Co. 101

ALPHABETIC INDEX CARD

Ryan Supply Co. 102

ALPHABETIC INDEX CARD

Mason Elec. Equip. & Supply Co. 103

ALPHABETIC INDEX CARD

ACCOUNTING CLERK - ACCOUNTS PAYABLE

EVALUATIVE INSTRUMENT - TASKS 1, 2, 3

A. Explain briefly how you might secure authorization for payment of new invoices.

B. For each of the two invoices listed below, indicate by initialing the bottom right hand corner of the invoice if the extensions on the invoice are correct. If an extension is incorrect, encircle in the total column the incorrect amount.

(1)

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
3	Chairs (541P)	17.95	53.85
5	Tables (461X)	23.50	117.50
2	Lamps (163R)	10.95	21.90
		Total Amount	193.25 caf

(2)

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
100	478 - Radio Tubes	.85	85.00
25 doz.	1846 - Set Screws	.15 a doz.	3.75
5	8696W - TV Tubes	29.50	147.50
		Total Amount	236.25 caf

C. For each invoice listed below you are to determine:

(1) Due date if the cash discount were used.

(2) Due date without using the cash discount.

(3) Calculate the amount of the cash discount.

INVOICE	INVOICE DATE	AMOUNT OF INVOICE	CREDIT TERMS	(1)	(2)	(3)
1	Jan. 9	$200	n/30	—	Feb 8	—
2	April 10	350	2/10,n/30	April 20	May 10	7.00
3	July 25	400	1/10,n/30 EOM	Aug 10	Aug 30	4.00
4	Aug. 14	525	1/15,n/30	Aug 29	Sept 13	5.25
5	Dec. 31	750	2/10,n/60	Jan 10	March 1	15.00

ACCOUNTING CLERK--ACCOUNTS PAYABLE
EVALUATIVE INSTRUMENT--TASK 4

A. Given the following terms, you are to write out the definition of each term:

1. Voucher system

2. Voucher

3. Voucher check

4. Voucher register

5. Vendor

B. Given the following steps which are to be followed when preparing cash disbursments, you are to place the steps in the order in which they are to be performed by placing the letter of each step next to the number to show its proper order.

(a) Record the vendor name in the proper column on voucher.

(b) Record account name and number on voucher.

(c) Remove voucher forms from your desk.

(d) Record the total amount to be paid in the "total" column.

(e) Sort the source documents into alphabetical order.

(f) Record the voucher number on the voucher form.

(g) Deliver completed vouchers to have checks written.

(h) Record the date on the voucher form.

1.________

2.________

3.________

4.________

5.________

6.________

7.________

8.________

ACCOUNTING CLERK - ACCOUNTS PAYABLE
EVALUATIVE INSTRUMENT - TASK 5

1. Below are five different invoices. Indicate which of the invoices have been authorized for payment. A____ B____ C X D X E X

Form I-12

(A)

TOWNSEND ELECTRICAL COMPANY
1920 Wealthy, S. E.
Grand Rapids, MI 49503

Invoice No. 10640
Date June 20, 1972
Terms 2/10; n/30

TO: BOLT AUTO SUPPLY
1790 Evergreen Mall
Bigtown, MI 49599

JUN 23 REC'D

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
6	#89 Long-Life Batteries	6.80 ✓	40.80
4	#314 Bell Horns	8.71 ✓	34.84
10	#26B Seal Beam Headlights	5.90 ✓	59.00
		INVOICE TOTAL	134.64

Form 2-3

(B)

BLANTON WHOLESALERS, INCORPORATED
429 South Halstead Street
Chicago, Illinois 60690

TO: BOLT AUTO SUPPLY
1790 EVERGREEN MALL
BIGTOWN, MI 49599

MAY 27 REC'D

INVOICE NUMBER	DATE	TERMS	SALESMAN	SHIPPER
27680	6/21/72	2/10;n/30	F. Blake	P.C.R.R.

QUANTITY	DESCRIPTION	UNIT PRICE	EXTENSION
100	#41 E-Z Install Seat Covers	4.90 ✓	490.00
50	#63 E-Z Install Seat Covers	5.30 ✓	265.00
		Total	755.00

Ⓒ

A. Monthly Service One Month in Advance	B. Directory	C. Other Charges & Credits	D. Long Distance Charges	E. State	F. Federal
10 80	5 00		41 30	52	1 84
				Tax on Items A. and D.	

JUN 17 REC'D

Telephone No.
616-373-2750

TO: BOLT AUTO SUPPLY
1790 EVERGREEN MALL
BIGTOWN, MI 49599

Bill Date JUN 10 72
DUE JUN 30 72

APPROVED FOR PAYMENT BB

G. Total Charges Items A to F	59 46
Balance Last Bill	
Total Amount Due	59 46

MICHIGAN GENERAL TELEPHONE COMPANY

Ⓓ

CUNBY INSURANCE COMPANY LANSING, MICHIGAN 48531 Ⓒ Ⓘ Ⓒ

PREMIUM NOTICE JUN 2 REC'D PLEASE PAY AMOUNT INDICATED

Coverages--See Explanation on Reverse	PREMIUM DUE DATE Mo	Day	Yr	AMOUNT DUE
AB M D G50 U	06	30	72	$150.50

POLICY NUMBER AND VEHICLE INSURED
5197 445-G-31-720
CLASS 2A0 72 CHEV Panel
AGT MORTON OVERMEYER
89

APPROVED FOR PAYMENT BB

TO:
BOLT AUTO SUPPLY
1790 EVERGREEN MALL
BIGTOWN, MI 49599

Payment of the Amount Due by Premium Due Date continues this policy in force for six months.

(E)

ITEMS	LAST MONTH'S BALANCE	PAYMENTS	TO DATE	CHARGES & CREDITS	THIS MONTH'S BALANCE	AMOUNTS
ELEC	44 68	44 68	0	64 00	64 00	64 00

BILL TO	RATE	LOAD	READING	DAYS	QUANTITY	NET CHARGES
JUN 20	23		3478	30	2140	64 00

Account	Number	Next Read	Area	Rider	Year Late Due	Net Gross	Net
3147	36381 2 7	JUL 19	07		JUL 1	68 20	64 00

C I T Y U T I L I T I E S To:

BOLT AUTO SUPPLY
1790 EVERGREEN MALL
BIGTOWN, MI 49599

AMOUNT TO BE PAID

JUN 21 REC'D

APPROVED FOR PAYMENT BB

1. On invoice (A) what are the terms of the agreement? 2/10; n/30
2. What do the letters (li) in the bottom right corner of the invoice stand for or mean? initials of clerk who checked the merchandise in
3. Were all the items ordered, delivered with this shipment? Yes
4. With invoice (B) who sold the merchandise to Bolt Auto Supply? Blanton Wholesalers, Inc
5. When was this shipment received? May 27, 1972
6. How much was the telephone bill? $59.46
7. Who approved payment for the telephone bill? BB
8. When was invoice (D) received? June 2, 1972
9. How much was owed to the Cunby Insurance Company? $150.50
10. For how long is this insurnace coverage good? 6 months

1- Issue check to the Tri-state Telephone Company to pay bill.

1 DATE 1-2 1972 $ 8.75
TO Michigan General Telephone Co.
FOR Telephone Bill

COUNT		
Cash		
Telephone Exp		
BRO'T. FOR'D.	238	75
AMT. DEPOSITED ☐☐ 19-- DATE	—	
TOTAL	238	75
AMT. THIS CHECK	8	75
BAL. CAR'D. FOR'D.	230	00

B
1790 Evergreen Mall
B

1

January 2 1972 6-15/410

PAY TO THE ORDER OF Michigan Gen Telephone Co $ 8.75
Eight and 75/100 DOLLARS

FIRST NATIONAL BANK
BIGTOWN, MICHIGAN 49599

Benjamin Bolt

⑆0410⑈0015⑆ 185⑈ 76 7⑈

MICHIGAN GENERAL TELEPHONE COMPANY

Return this stub with your payment

LOCAL TELEPHONE SERVICE	5.55
LONG DISTANCE CALLS	2.41
TAXES	.79
ADDITIONAL LOCAL CALLS	
OTHER CHARGES AND CREDITS	
DIRECTORY ADVERTISING	
BALANCE FROM LAST BILL	

BOLT AUTO SUPPLY
1790 EVERGREEN MALL
BIGTOWN, MICHIGAN 49599

Make checks payable to
Michigan General

PAY THIS AMOUNT ⇨ 8.75

Make checks payable to Michigan General Telephone Company

TO CALL THE COMPANY
RESIDENCE CUSTOMERS
BUSINESS CUSTOMERS 821-5900

AMOUNT DUE 8.75

DATE	TIME	LONG DISTANCE CALLS	AMOUNT
11 22	1		2.41

TELEPHONE NO. 822-1654
DATE OF BILL JAN. 2

2- Fill in check stub
3- Write the date in the date column...Jan 2, 1972
4- Write to who the check is for. Michigan General Telephone Co.
5- Write for what purpose the check is for...Telephone bill for Dec.
6- Bring the balance from the other check stub...238.75
7- Check to see if there was a deposit...no deposit
8- Subtract the amount of the check from the total amount...238.75
-8.75
230.00

9- Record this balance 230.00 on the next check stub
10- Fill in the check portion
11- Fill in the date...Jan 3, 1972
12- Type after Pay to the order of.. Michigan General Telephone Co.
13- Fill in the amount of the check...8.75
14- Write out the amount in words...Eight and 75/100 ---------
15- Sign your name to the check.. Benjamin Bolt
16- Does your check and stub look like the following...

NO. 1 DATE 19 $

Mich General

Telephone Co.

ACCOUNT		

BAL. BRO'T. FOR'D.		
AMT. DEPOSITED. 19.. DATE	—	—
TOTAL		
AMT. THIS CHECK		
BAL. CAR'D. FOR'D.		

BOLT AUTO SUPPLY

1790 Evergreen Mall

Bigtown, Michigan 49599

January 2 1972 6-15/410

PAY TO THE ORDER OF Michigan General Tel Co $ 8.75

Eight and 75/100 DOLLAR

First National Bank

Michigan

Benjamin Bolt

⑆0410⑉0015⑆ 385⑉576 7⑈

17 - Fill in your own check and stub using the following information.

BIGTOWN GAZETTE

1678 Broad Street

Bigtown, Michigan 49599

Bolt Auto Supply

1790 Evergreen Mall

Bigtown, Michigan 49599

Date November 15, 1972

Terms Net Cash

11/	Advertisement	$ 35.00

THANK YOU!

NO. 2 DATE 11-15 19 $ 35.00

TO Bigtown Gazette

FOR Advertising Exp

ACCOUNT		
Cash		
Adv Exp		

BAL. BRO'T. FOR'D.	330	00
AMT. DEPOSITED. 19.. DATE	—	—
TOTAL	330	00
AMT. THIS CHECK	35	00

BOLT AUTO S

n 49599

November 15 1972 6/4

PAY TO THE ORDER OF Bigtown Gazette $ 35.0

Thirty-five and no/100 DOLL

First Na

gan 49599

Benjamin Bolt

⑆0410⑉0015⑆ 385⑉576 7⑈

ACCOUNTING CLERK - ACCOUNTS PAYABLE

EVALUATIVE INSTRUMENT - TASKS 6, 7

There are basically three methods of keeping accounting records. List the three methods in Column B; then choose from Column A two characteristics of each system which differentiates it from the others, and list by letter in Column B.

Column A

a. most of the accounting work is done by hand

b. uses a general purpose accounting machine

c. most rapid of methods

d. could make use of a pegboard

e. uses machines that do much of the work with little assistance from people

f. a cash register is widely used in this method

Column B

1. Manual

Characteristics: a
d

2. Mechanical

Characteristics: b
f

3. Automatic

Characteristics: c
e

ACCOUNTING CLERK - ACCOUNTS PAYABLE

EVALUATIVE INSTRUMENT - TASK 7

Given blank chekcs (Input I), the vouchers authorizing payment (Input II), a typewriter, and a check protector, type the checks authorized by the vouchers and protect them with the check protector. Turn in the protected checks to your instructor for evaluation.

INPUT I

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

_______________ 19____ 74-42
764

PAY TO THE ORDER OF ______________________________ $__________

____ DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN
____

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

19____ 74-42
764

PAY TO THE ORDER OF ______________________________ $__________

____ DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN
____

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

_______________ 19____ 74-42
764

PAY TO THE ORDER OF ______________________________ $__________

____ DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN
____

INPUT II

LNHS KNIGHTS CO.
605 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO. 24	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
	84950	Portage Northern Huskies, Inc.	5/24/72	09847

ACCOUNT NO.	DESCRIPTION	AMOUNT	
569 - 04 - 789	Printing Expense	598	00
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
	Total Amount	598	00

Approved by: Ray Brinks

Page 1 of

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO.	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
24	56789	Parchment Bears, Inc.	5/25/72	98765

ACCOUNT NO.	DESCRIPTION	AMOUNT	
940 - 78 - 849	Miscellaneous Expense	31	95
684 - 29 - 590	Automobile Expense	10	00
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
	Total Amount	41	95

Approved by: Roy Brinks

Page 1 of

INPUT II

LNHS KNIGHTS CO.
606 E. KILGORE
KALAMAZOO, MICH. 49001

JOB NO. 507372

DIV. NO.	VENDOR #	VENDOR NAME	INVOICE DATE	VOUCHER #
24	12345	Comstock Rams, Inc.	5/24/72	67890

ACCOUNT NO.	DESCRIPTION	AMOUNT	
765 - 20 - 395	Purchase of Merchandise	670	00
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
– –			
	Total Amount	670	00

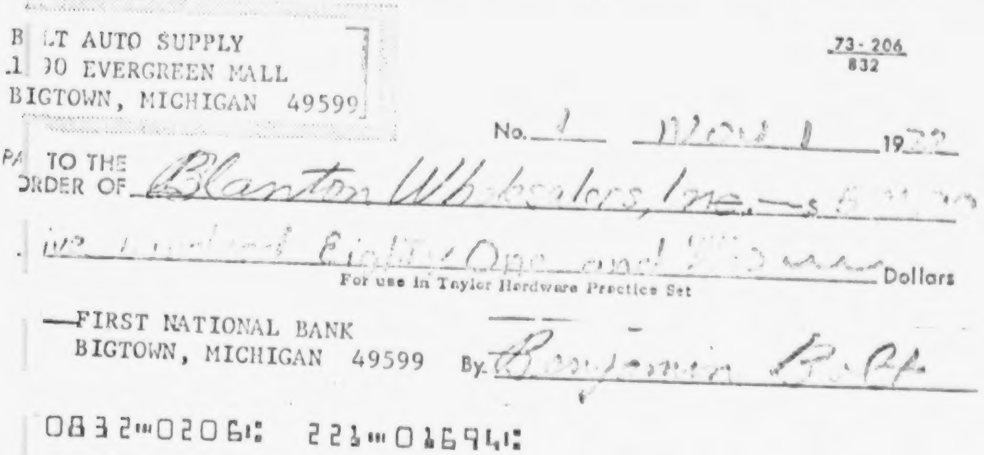
Approved by: Ray Brinks

Page 1 of

ACCOUNTING CLERK - ACCOUNTS PAYABLE

EVALUATIVE INSTRUMENT - TASK 8

1. Below is a list of items that must be done after you have received a finished check and an approved for payment invoice.



B LT AUTO SUPPLY
.1)0 EVERGREEN MALL
BIGTOWN, MICHIGAN 49599

73-206
832

No. 1 [illegible] 19[illegible]

PA TO THE ORDER OF Blanton Wholesalers, Inc. $ [illegible]

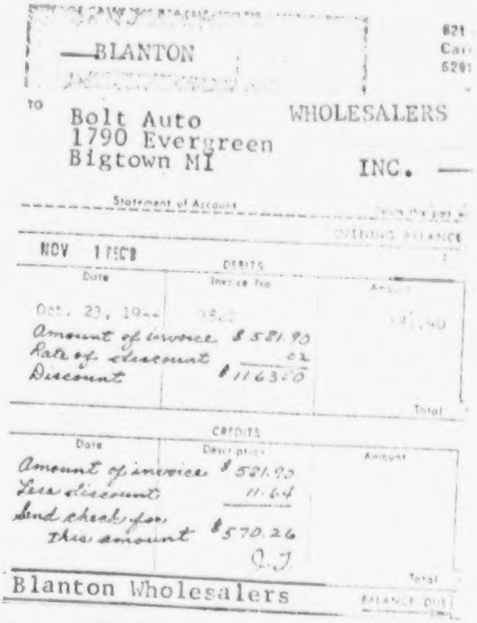
[illegible] Eighty One and [illegible] Dollars

For use in Taylor Hardware Practice Set

FIRST NATIONAL BANK
BIGTOWN, MICHIGAN 49599

By Benjamin B. [illegible]

0832⑈0206⑆ 221⑈01694⑆



BLANTON WHOLESALERS INC.

TO
Bolt Auto
1790 Evergreen
Bigtown MI

Statement of Account

NOV 1 REC'D

DEBITS

Date	Invoice No	Amount
Oct. 23, 19--	[illegible]	[illegible]

Amount of invoice $581.90
Rate of discount .02
Discount $11.6380

Total

CREDITS

Date	Description	Amount

Amount of invoice $581.90
Less discount 11.64
Send check for this amount $570.26
J.J.

Total

Blanton Wholesalers

BALANCE DUE

2. List these functions in the order which they should be completed.

1 e
2 d
3 i
4 f
5 c
6 h
7 j
8 b
9 g
10 a

a. deliver remainder of the mail to the mail girl

b. seal inter-office envelopes

c. staple carbon copy of check to invoice

d. compare names, address, amounts on invoice with carbon copy of check

e. arrange invoices in mathematical order by vendor number

f. stamp invoices paid

g. deliver inter-office mail to appropriate department

h. fold check stubs, enclose invoice parts to be returned and stuff into window envelopes

i. remove stuffers (to be returned with remittance) and place in separate pile

j. place in in-town, out of town, or inter-office piles

ACCOUNTING CLERK - ACCOUNTS PAYABLE

EVALUATIVE INSTRUMENT - TASK 10

Attached are the following: (1) 10 canceled checks, (2) one deposit confirmation, (3) a copy of the checkstub entries, (4) the most recent bank statement, and (5) a reconciliation form. You are to reconcile the bank statement, using the forms and information provided, and should record any necessary information on the checkstubs.

CHECKSTUB ENTRIES

CHECK NUMBER	DATE	CHECK ISSUED TO	AMOUNT OF CHECK	✓	DATE	AMOUNT OF DEPOSIT	BALANCE
35	10/23	Margaret Andersen	21 17		10/23	210 —	4175 40 4364 23
36	10/24	Established Cleaners	765 —				3599 23
37	10/25	Barbara Reynolds	122 —				3477 23
38	10/25	Springfield Sales	42 08				3435 15
39	10/25	Stuart & Sons	367 91				3067 24
40	10/26	Philip Egan	372 29				2694 95
41	10/27	Fantastic Sales Co.	71 —				2623 95
42	10/28	Myers Ice Co.	8 47		10/28	4400 50	7015 98
43	10/28	J. F. Elliott	3,000 15				4015 83
44	10/28	Second National Bank of Battle Creek	47 81				3968 02
45	10/28	Ellis Lab. Co.	236 98				3731 04
46	11/4	J. C. Morris	1 33				3729 71
47	11/5	Whitough Ofc. Mach.	35 —				3694 71
48	11/5	Daily College	1,007 07				2687 64

BANK STATEMENT

SECOND NATIONAL BANK
Battle Creek, Michigan

ACCOUNT NO.
140 212 4

Checking account statement
from 10/23/72 to 11/5/72

Beginning Balance		Total Added for Deposits		Total Deducted for Checks		Service Charge		Current Balance
9337.97	+	210.00	−	5206.09	−	1.20	=	4340.68

INCLUDED IN	STATEMENT
# DEPOSITS	# CHECKS
1	10

RECONCILIATION FORM

OUTSTANDING CHECKS	
CHECK #	AMOUNT $
Total	$
Checkbook balance	+
Subtotal	
Less bank charges	–
ACCOUNT BALANCE	$

DEPOSITS NOT CREDITED	
	$
CURRENT BALANCE FROM STATEMENT	+
ACCOUNT BALANCE	$

DEPOSIT CONFIRMATION

CHECKING ACCOUNT
DEPOSIT TICKET

DATE October 23, 19 72

CASH	CURRENCY		
	COIN		
CHECKS	74-74	21.0	—
Total from other side			
Total		210	—

CANCELED CHECKS

No. 37

October 25, 1972

SECOND NATIONAL BANK OF BATTLE CREEK MICH

Pay to the order of Barbara Reynolds $122.00

One hundred twenty-two and 00/100 Dollars

John R. Smith

No. 38

October 25, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Greenfield Sales $42.08

Forty-two and 08/100 Dollars

John R. Smith

No. 39

October 25, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Stewart & Sons $367.91

Three hundred sixty-seven and 91/100 Dollars

John R. Smith

No. 40 October 26, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Philip Egan $372.29

Three hundred seventy-two and 29/100 Dollars

John R. Smith

No. 42 October 28, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Meyer Toy Company $8.47

Eight and 47/100 Dollars

John R. Smith

No. 43 October 28, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of J. F. Elliott $3000.15

Three thousand and 15/100 Dollars

John R. Smith

CANCELED CHECKS

No. 44 October 28, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH

Pay to the order of Second Natl. Bank of Battle Creek $47.81

Forty-seven and 81/100 Dollars

John R. Smith

No. 45 October 28, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Ellis Publishing Co. $236.98

Two hundred thirty-six and 98/100 Dollars

John R. Smith

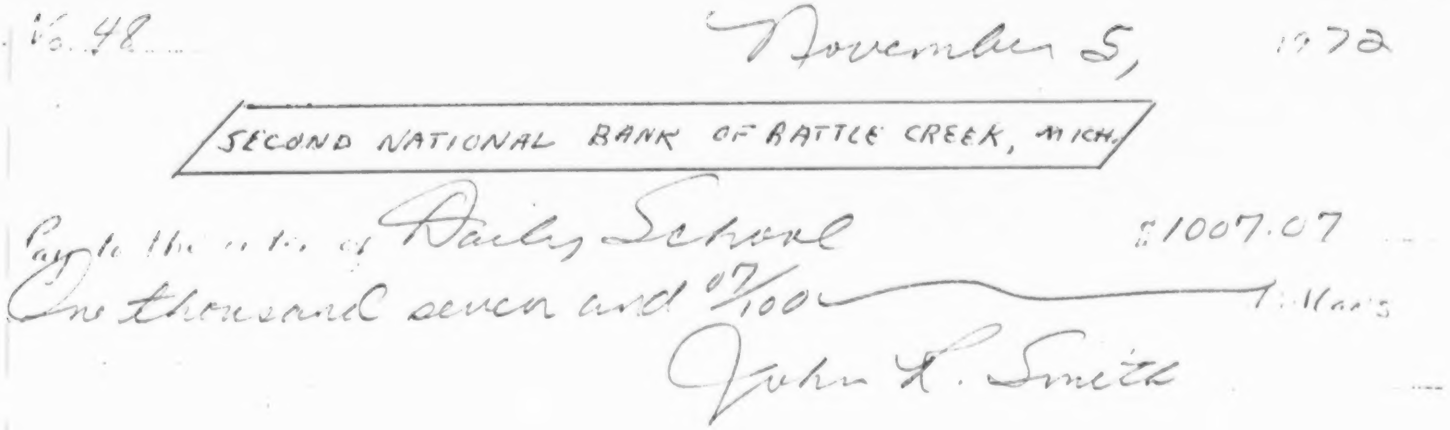
No. 46 November 4, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of G. C. Morris $1.33

One and 33/100 Dollars

John R. Smith



No. 48 November 5, 1972

SECOND NATIONAL BANK OF BATTLE CREEK, MICH.

Pay to the order of Daily School $1007.07

One thousand seven and 07/100 Dollars

John L. Smith

ACCOUNTING CLERK - ACCOUNTS PAYABLE

EVALUATIVE INSTRUMENT - TASK 11

CASH PAYMENTS JOURNAL

Page 3

Date	Account Debited	Explanation	Ck. No.	Post. Ref.	Gen. Led. Debit	Acct. Pay. Debit	Purch. Dis. Credit	Cash Credit
July 1	Rent Expense	July rent	103		150 00			150 00
8	Equipment		104		200 00			200 00
11	Walter Brady	Inv. 432	105			250 00	5 00	245 00
14	Troy Supply Co.	Inv. S252	106			400 00	4 00	396 00
30	Ralph Smith	Inv. 524	107			100 00		100 00
30	Carried Forward				350 00	750 00	9 00	1091 00

Page 4

Date	Account Debited	Explanation	Ck. No.	Post. Ref.	Gen. Led. Debit	Acct. Pay. Debit	Purch. Dis. Credit	Cash Credit
July 30	Brought Forward				350 00	750 00	9 00	1091 00

DIRECTIONS: Process the following accounting work in proper form.

a. Record the transactions below beginning on page 3 of the Cash Payments Journal above:

July	1	Issued Check 103 for $150 for July rent
	8	Issued Check 104 for $200 for equipment
	11	Issued Check 105 for $245 to Walter Brady to pay Invoice 432, less discount of $5.
	14	Issued Check 106 for $396 to Troy Supply Company to pay Invoice S252, less discount of $4.
	30	Issued Check 107 for $100 to Ralph Smith to pay Invoice 524.

b. Total and prove all columns on page 3.

c. Carry totals forward to page 4.

ACCOUNTING CLERK - ACCOUNTS PAYABLE

EVALUATIVE INSTRUMENT - TASK 12

Attached are Set A and Set B of paid invoices. Each set consists of four invoices.

a. The two filing systems which could be used to file these paid invoices are:

1. ______________________________

2. ______________________________

Using Set A, inspect, index, code, sort, and file these paid invoices using an alphabetic filing system as explained in the Gregg Progressive Filing textbook.

Using Set B, inspect, index, code, sort, and file these paid invoices using a numeric filing system as explained in the Gregg Progressive Filing textbook.

INVOICE NO.

SET A

264

INVOICE DATE November 21, 1972

OUR ORDER NO. 1

YOUR ORDER NO. 1

TERMS 2/10, n/30 F.O.B.

SALESMAN

SHIPPING DATE 11/21/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Sold To

J.R. Green Co
241 East Avenue
Kalamazoo, Michigan

IPPED TO SAME AS ABOVE

Quantity	No. of pkgs.	Description	Price	Amount
10 dozen		Vinal Notebooks	$ 2.35 ea.	$ 23.50
6 units		Charts	.49 ea.	2.94
14 boxes		Carbon Paper	3.37 ea.	47.18
8 units		Marking Rulers	.75 ea.	6.00
		Total		$ 79.62

INVOICE NO.

SET A

265

INVOICE DATE October 7, 1972
OUR ORDER NO. 1
YOUR ORDER NO. 2
TERMS F.O.B. Net 30 days
SALESMAN
SHIPPING DATE 10/7/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL. X

R. W. Smith
721 Jones Avenue
Bay City, Michigan

PPED TO SAME AS ABOVE

Quantity	No. of pkgs.	Description	Price	Amount
carton		Rubber Bands (15 boxes)	$ .85 ea. box	$112.25
quire		Typewriter Stencils	3.79 per quire	7.58
boxes		8 ½ x 11 Paper, 10 reams per box	22.45 per box	12.75
		Total		$132.58

INVOICE
NO. SET A

266

INVOICE DATE November 11, 1972
OUR ORDER NO. 3
YOUR ORDER NO. 3
TERMS 1/10, n/30 F.O.B.
SALESMAN
SHIPPING DATE 11/11/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL X

Sold To

Davis and Evans
255 Circle Drive
Grand Rapids, Michigan

PPED TO SAME AS ABOVE

Quantity	No. of pkgs.	Description	Price	Amount
Boxes		Pencils	$ .65	$ 5.20
14 Units		Business Forms, Blank	.05	14.00
2 Units		Desk Holders	6.63	13.26
		Total		$19.16

INVOICE NO.

SET A

267

INVOICE DATE November 15, 1972

OUR ORDER NO. 4

YOUR ORDER NO. 4

TERMS NET 30 days F.O.B.

SALESMAN

SHIPPING DATE 11/15/72

CAR OR VEHICLE INITIALS

Jones Brothers
142 South Avenue
Jonesville, Michigan

PED TO SAME AS ABOVE

SHIPPED VIA Parcel Post

PPD. or COLL. X

Quantity	No. of pkgs.	Description	Price	Amount
3		Folding Chairs	$ 18.76	$56.28
		Desk Arrangers	6.92 ea.	13.84
4		Desk Blotters	.25 ea.	1.00
		Coat Hanger Posts	4.60 ea.	13.80
		Total		$84.92

INVOICE NO.

SET B

268

INVOICE DATE November 21, 1972
OUR ORDER NO. 1
YOUR ORDER NO. 1
TERMS 2/10, n/30 F.O.B.
SALESMAN
SHIPPING DATE 11/21/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL. X

J.R. Green Co
241 East Avenue
Kalamazoo, Michigan

HIPPED TO SAME AS ABOVE

Quantity	No. of pkgs.	Description	Price	Amount
10 dozen		Vinal Notebooks	$ 2.35 ea.	$23.50
6 units		Charts	.49 ea.	2.94
14 boxes		Carbon Paper	3.37 ea.	47.18
8 units		Marking Rulers	.75 ea.	6.00
		Total		$79.62

INVOICE
NO.

SET B

269

INVOICE DATE October 7, 1972

OUR ORDER NO. 1

YOUR ORDER NO. 2

TERMS Net 30 days F.O.B.

SALESMAN

SHIPPING DATE 10/7/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Sold To

R. W. Smith
721 Jones Avenue
Bay City, Michigan

IPPED TO SAME AS ABOVE

Quantity	No. of pkgs.	Description	Price	Amount
1 carton		Rubber Bands (15 boxes)	$ .85 ea. box	$112.25
2 quire		Typewriter Stencils	3.79 per quire	7.58
5 boxes		8 ½ x 11 Paper, 10 reams per box	22.45 per box	12.75
		Total		$132.58

INVOICE NO.

587 B

INVOICE DATE November 11, 1972
OUR ORDER NO. 3
YOUR ORDER NO. 3
TERMS 1/10, n/30 F.O.B.
SALESMAN
SHIPPING DATE 11/11/72
CAR OR VEHICLE INITIALS
SHIPPED VIA Parcel Post
PPD. or COLL. X

Sold To
Davis and Evans
255 Circle Drive
Grand Rapids, Michigan

IPPED TO SAME AS ABOVE

Quantity	No. of pkgs.	Description	Price	Amount
Boxes		Pencils	$ .65	$ 5.20
Units		Business Forms, Blank	.05	14.00
2 Units		Desk Holders	6.63	13.26
		Total		$19.16

INVOICE NO.

SET B

271

INVOICE DATE November 15, 1972

OUR ORDER NO. 4

YOUR ORDER NO. 4

TERMS NET 30 days

F.O.B.

SALESMAN

SHIPPING DATE 11/15/72

CAR OR VEHICLE INITIALS

SHIPPED VIA Parcel Post

PPD. or COLL. X

Jones Brothers
142 South Avenue
Jonesville, Michigan

ED TO SAME AS ABOVE

uantity	No. of pkgs.	Description	Price	Amount
3		Folding Chairs	$ 18.76	$ 56.28
2		Desk Arrangers	6.92 ea.	13.84
4		Desk Blotters	.25 ea.	1.00
3		Coat Hanger Posts	4.60 ea.	13.80
		Total		$ 84.92

VIII. PROCESSES, LEARNING ACTIVITIES, AND EVALUATIVE INSTRUMENTS FOR PREPARING ACCOUNTING CLERKS - PAYROLL

The opening section of this chapter contains the task listing sheet used to prepare the instructional materials needed to train payroll clerks; the listing sheet is supported by appropriate detail sheets. Both the task listing and detailing sheets are consolidations of the individual sheets compiled by the teachers who participated in this project.

The pages that follow include:

1. A list of performance objectives based on the information outlined on the task listing and detailing sheets.
2. Learning activities designed to provide the training a student will need to achieve the performance goals.
3. Evaluative instruments developed to determine if the student will have reached the performance goals as a result of his carrying out the learning activities.

No learning activity or evaluative instrument is provided for Task 1, Secures Payroll Information, since it was determined this information is commonly given to the payroll clerk by others. Solutions are given for the learning activities and evaluative instruments when they are deemed appropriate.

How to Use This Chapter

The following example should help the reader locate material in this chapter: If you desire to locate Task 2, Computes Hourly Payroll, turn to page 274; to find the detailed duties for this task, look on page 275; to find the performance objective related to this task, consult page 281; to locate learning activities that will provide the instruction necessary to develop the skill needed to perform this task, turn to page 282; to find an instrument appropriate for evaluating the instruction related to this task, look on page 328.

TASK LISTING SHEET

Vocation Accounting Clerk - Payroll

No.	Task	Frequency of Performance	Importance	Learning Difficulty
1	Securies Payroll Information	Weekly	1	Easy
2	Computes Hourly Payroll	Weekly	1	Moderate to Difficult
3	Computes Contractual Payroll	Weekly	1	Moderate
4	Prepares Payroll	Weekly	1	Moderate to Difficult
5	Completes Required Governmental Reports	Quarterly & Weekly	1	Moderate to Difficult
6	Updates Employees' Earnings Records	Weekly	1	Moderate

TASK DETAILING SHEET

Vocation Accounting Clerk - Payroll

Tasks: 1 and 2

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
	1. Secures Payroll Information		
1	Arranges reference material necessary to compute payroll on desk	Recall & Manipulation	✓
2	Secures hours worked by employees	Manipulation	Easy
	2. Computes Hourly Payroll		
1	Totals hours--40 x 1.5 + 40 x hourly rate = Gross Earnings	Manipulation	Moderately Difficult
2	Computes FICA and FIT payroll deductions--consults circular E (current year) Employer's Tax Guide	Manipulation	Moderately Difficult
3	Computes SIT withholding--consults current Michigan Employer's Tax Guide	Manipulation	Moderately Difficult
4	Consults Employees Earnings Record for other weekly deductions such as insurance, bond-a-month, etc.	Problem Solving & Manipulation	Moderately Difficult
5	Adds FICA, FIT, SIT, and other deductions = Total Deductions	Manipulation	Moderately Difficult
6	Gross - Total Deductions = Net Earnings	Manipulation	Moderately Difficult
7	Totals vertically, Gross, FICA, FIT, SIT, other deductions, Total Deductions, and Net Earnings Columns	Manipulation	Moderately Difficult
8	Checks for accuracy by reverse adding No. 7 totals	Recall, Manipulation & Discrimination	Moderately Difficult

TASK DETAILING SHEET

Vocation Accounting Clerk - Payroll

Task: 3. Computes Contractual Payroll

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Consults Employer's Earnings Records for contractual salaries	Manipulation	Easy
2	Computes FICA and FIT payroll deductions--consults circular E (current year) Employer's Tax Guide	Manipulation	Moderately Difficult
3	Computes SIT withholding--consults current Michigan Employer's Tax Guide	Manipulation	Moderately Difficult
4	Consults Employees Earnings Record for other weekly deductions such as insurance, bond-a-month, etc.	Problem Solving	Moderately Difficult
5	Adds FICA, FIT, SIT, and other deductions = Total Deductions	Manipulation	Moderately Difficult
6	Gross - Total Deductions = Net Earnings	Manipulation	Moderately Difficult
7	Totals vertically, Gross, FICA, FIT, SIT, other deductions, Total Deductions, and Net Earnings Columns	Manipulation	Moderately Difficult
8	Checks for accuracy by reverse adding No. 7 totals	Recall, Manipulation & Discrimination	Moderately Difficult

TASK DETAILING SHEET

Vocation Accounting Clerk - Payroll

Task: 4. Prepares Payroll

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Processes payroll check and/or checks	Manipulation	Moderately Difficult
2	Validates check and/or checks with Check Protector	Recall & Manipulation	Moderately Difficult
3	Has check and/or checks signed	Manipulation	Easy
4	Distributes Payroll	Manipulation	Easy

TASK DETAILING SHEET

Vocation Accounting/Computing - Payroll Clerk

Task: 5. Completes governmental payroll reports

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Maintains a copy of Form W4 (Employee's Exemption Certificate) for each employee	Manipulation	Easy
	COMPLETES THE FOLLOWING MONTHLY REPORTS:		
2	Remits previous month's FICA & FIT (On Form 501) to local Federal Depository Bank no later than 15 days after month ended	Manipulation	Moderately Difficult
3	Remits to State of Michigan the SIT withheld each month along with the Sales Tax due for month just ended. This is done on the State of Michigan Monthly Sales, Use and Withholding Tax Return.	Manipulation	Very Difficult
	COMPLETES THE FOLLOWING QUARTERLY REPORTS:		
4	Completes Form 941 (Employees Quarter-16 Payroll Information) no later than 30 days after quarter ends	Discrimination Manipulation	Very Difficult
5	Remits anticipated Federal Unemployment Tax at Federal Depository Bank on Form 508 on or before the last day of the first month following the quarter	Discrimination Manipulation	Moderately Difficult
6	Completes the quarterly MESC (Michigan Employment Security Commission) State Unemployment Insurance and remits on or before the 25th of the month following the quarter just ended	Discrimination Manipulation	Moderately Difficult
	cont'd		

TASK DETAILING SHEET

Vocation Accounting/Computing - Payroll Clerk

Task: 5. Completes governmental payroll reports (cont'd)

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
	COMPLETES THE FOLLOWING YEARLY REPORTS:		
7	Gives to each employee a combined Federal & State W-2 Form for year just ended no later than January 31	Manipulation	Very Difficult
8	Completes Form 940 (Federal Unemployment Tax) for year just ended on or before January 31	Discrimination Manipulation	Very Difficult
9	Completes both the Federal & State Reconciliation of Income Tax Withheld and Transmittal of Wages & Tax Statements on or before the last day of the first month following the end of the year	Manipulation	Very Difficult

TASK DETAILING SHEET

Vocation Accounting Clerk - Payroll

Task: 6. Updates Employee's Earnings Record

No.	Steps in Performing the Task	Type of Performance	Learning Difficulty
1	Secures all changes in payroll information affecting the employees' records--name, address, marital status, number of exemptions	Manipulation	Easy
2	Secures the current payroll information	Manipulation	Easy
3	Secures all individual employees' earnings records	Manipulation	✓
4	Records whatever changes are required in respective areas affected on earnings record	Manipulation	Easy
5	Records the date of payroll ended, gross pay, deductions, total deductions, net pay, and total pay to date on individual earnings records	Manipulation	Moderately Difficult

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ACCOUNTING CLERK - PAYROLL

PERFORMANCE OBJECTIVES

Tasks 1, 2, 3, 4, 6

Given the necessary payroll information, the learner will:

1. Compute accurately employee net earnings.
2. Prepare the pay statement and payroll checks according to ABA standards.
3. Update accurately employees' earnings records.
4 Distribute net earnings to employees or to their banks.

Task 5

Given the employees' earnings records and the necessary forms, the learner will be able to complete the following:

1. Monthly--Form 501 (FICA and FIT)
   State of Michigan Monthly Sales, Use and Withholding Tax Returns
2. Quarterly--Form 941 (Employee's Quarterly Payroll Information
   Form 508 (Federal Unemployment Tax Report)
   Michigan Employment Security Commission (State Unemployment Tax Return)
3. Yearly--Federal and State Combined W-2 Forms
   Form 940 (Federal Unemployment Tax)
   Federal and State Reconciliation of Income Tax Withheld and Transmittal of Wages and Tax Statements

Given the previously-completed forms (as indicated in the preceding objective), the learning will remit the taxes due on a timely basis.

ACCOUNTING CLERK - PAYROLL

LEARNING ACTIVITIES - TASKS 2, 3

Directions to the Teacher:

The objective of this learning activity is to provide the student with the knowledge and skills necessary to calculate gross pay, federal withholding tax, FICA, state tax and net pay.

Prior to reviewing the examples with the students, you should discuss the following topics with them:

1. The common methods of determining gross pay, including salary, hourly, and commission.
2. The methods of determining overtime pay for salaried and hourly employees.
3. Federal Withholding Tax, including the effect of number of exemptions upon the rate of taxation.
4. FICA, including testing for the tax limit.
5. State tax
6. Calculation of net pay.

The students will each require copies of the examples and problems, the Federal Withholding chart, state tax rates, FICA rate and limit, and several sheets of paper to complete the sample problems.

Each example problem solution should be discussed in class to emphasize the methods of determining gross pay, Federal Withholding Tax, FICA, State Tax and net pay.

Following the discussion of the example solutions, the assignment should be given to the students. A solution key is provided to aid in analyzing the students' work. When the assignment has been corrected, the proper solutions should be discussed, with review of methods when a student does not understand the solution.

Directions to the Student:

The purpose of this lesson is to provide you with the knowledge and skills to calculate gross pay, Federal Withholding Tax, FICA, State Tax and net pay.

The examples provided will be reviewed in class. These examples will illustrate the method of calculating net pay under a variety of circumstances. You may use these examples as a guide to working the assignment samples.

You will need the Federal Withholding chart, State Tax rate, FICA rate and limit, the examples, the problems and several sheets of paper to complete your work.

Input

Determine gross pay, federal withholding tax, FICA, state tax and net pay for each example shown.

EXAMPLE 1
HOURLY EMPLOYEE, NO OVERTIME
John Jones is married and claims two exemptions.

Name: John Jones

Rate: 2.00/HR

DAY	REG HRS	O.T. HRS
MON	8	
TUES	8	
WED	8	
THURS	8	
FRI	8	
SAT		
SUN		
TOTAL	40	

1. Gross Pay:
$2.00 (rate)
x 40 (hours)
$80.00 (gross pay)

2. Federal Withholding Tax:

$80.00 (gross pay)
- 28.80 (exemption allowance)
$51.20 (taxable earnings

$51.20 (taxable earnings)
- 39.00 (chart amount)
$12.20 (excess over $39.00)

2. Fed. Withholding Tax (cont'd)

$12.20 (excess over $39.00)
x .16 (tax rate)
$ 1.95 (tax on excess)

$ 3.92 (tax on $39.00)
+ 1.95 (tax on excess)
$ 5.87 (Fed. w/h tax)

3. FICA:

$80.00 (gross pay)
x .052 (FICA rate)
$ 4.16 (FICA)

4. State Tax:

$23.08 (allowance/exemption)
x 2 (exemptions)
$46.16 (exemption allowance)

$80.00 (gross pay)
- 46.16 (exemption allowance)
$33.84 (taxable earnings)

$33.84 (taxable earnings)
x .039 (state tax rate)
$ 1.32 (State Tax)

5. Net Pay:

$80.00 (gross pay)
- 5.87 (Fed. w/h tax)
- 4.16 (FICA)
- 1.32 (State tax)
$68.65 (Net Pay)

EXAMPLE 2
HOURLY EMPLOYEE, OVERTIME

John Smith is single, claiming one exemption. Overtime premium is 1/2 the hourly rate.

Name: John Smith

Rate: 3.00 HR

DAY	REG HRS	O.T. HRS
MON	10	2
TUES	8	
WED	8	
THURS	8	
FRI	8	
SAT		
SUN		
TOTAL	42	2

1. Gross Pay:

$3.00 (rate)
x 42 (reg. hours)
$126.00 (reg. pay)

$3.00 (rate)
x .5 (1/2)
$1.50 (premium rate)

$1.50 (premium rate)
x 2 (O.T. hours)
$3.00 (O.T. pay)

$126.00 (reg. pay
+ 3.00 (O.T. pay)
$129.00 (Gross Pay)

2. Federal Withholding Tax:

$129.00 (gross pay)
- 14.40 (exemption allow.)
$114.60 (taxable earnings)

$114.60 (taxable earnings)
- 73.00 (chart amount)
$ 41.60 (excess over $73.00)

$ 41.60 (excess)
x .21 (tax rate)
$ 8.74 (tax on excess)

$ 10.20 (tax on $73.00)
+ 8.74 (tax on excess)
$ 18.94 (Federal w/h tax)

3. FICA:

$129.00 (gross pay)
x .052 (FICA rate)
$ 6.71 (FICA)

4. State Tax:

$129.00 (gross pay)
- 23.08 (exemption allow.)
$105.92 (taxable earnings)

$105.92 (taxable earnings)
x .039 (tax rate)
$ 4.13 (State tax)

5. Net Pay:

$129.00 (gross pay)
- 18.94 (Fed. w/h tax)
- 6.71 (FICA)
- 4.13 (State tax)
$ 99.22 (Net Pay)

EXAMPLE 3
SALARIED, OVERTIME, FICA LIMIT

Bill Johnson is single, claiming one exemption. His earnings record shows that he has earned $8,900.00 this year, prior to this week's payroll.

Name: Bill Johnson Rate: $200.00/week		
DAY	REG HRS	O.T. HRS
MON	8	
TUES	8	
WED	9	1
THURS	8	
FRI	8	
SAT		
SUN		
TOTAL	41	1

1. Gross Pay:

$200.00 ÷ 40 hrs. =
$5.00 (Hourly rate)

$200.00 (weekly salary)
5.00 (reg. pay for extra hour)
2.50 (premium pay)
$207.50 (gross pay)

2. Federal Withholding Tax:

$207.50 (gross pay)
- 14.40 (exemption allowance)
$193.10

$193.10 (taxable earnings)
- 73.00 (chart amount)
$120.10 (excess amount)

2. Fed. Withholding Tax (cont'd)

$120.10 (excess amount)
x .21 (tax rate)
$ 25.22 (tax on excess)

$ 10.20 (tax on $73.00)
+ 25.22 (tax on excess)
$ 35.42 (Federal w/h tax)

3. FICA:

$9,000.00 (FICA limit)
-8,900.00 (Gross Earnings)
$100.00 (Taxable this week)

$100.00 (taxable earnings)
x .052 (FICA rate)
$ 5.20 (FICA)

4. State Tax:

$207.50 (gross pay)
- 23.08 (exemption allow.)
$184.42 (taxable earnings)

$184.42 (taxable earnings)
x .039 (tax rate)
$ 7.19 (State tax)

5. Net Pay:

$207.50 (Gross pay)
- 35.42 (Fed. w/h tax)
- 5.20 (FICA)
- 7.19 (State tax)
$159.69 (Net Pay)

EXAMPLE 4
COMMISSION

Fred Jackson is paid 10% of the selling price of the merchandise he sells. He is single, claiming one exemption. The sales report to be used in determining his pay this week is shown below.

NAME	UNITS SOLD	UNIT VALUE	TOTAL SALES
Fred Jackson	25	$100.00	$2,500.00

1. Gross Pay:
$2,500.00 (Total Sales)
x .10 (commission rate)
$ 250.00 (Gross Pay)

2. Federal Withholding Tax:

$ 250.00 (Gross pay)
- 14.40 (exemption allow.)
$ 235.60 (taxable earnings)

$ 235.60 (taxable earnings)
- 231.00 (chart amount)
$ 4.60 (excess amount)

$ 4.60 (excess amount)
x .23 (tax rate)
$ 1.05 (tax on excess)

$ 37.29 (tax on $231.00)
+ 1.05 (tax on excess)
$ 38.34 (Federal w/h tax)

3. FICA:
$ 250.00 (Gross pay)
x .052 (FICA rate)
$ 13.00 (FICA)

4. State Tax:
$ 250.00 (Gross pay)
- 23.08 (exemption allow.)
$ 226.92 (taxable earnings)

$ 226.92 (taxable earnings)
x .039 (tax rate)
$ 8.85 (State tax)

5. Net Pay:
$ 250.00 (Gross Pay)
- 38.34 (Fed. w/h tax)
- 13.00 (FICA)
- 8.85 (State tax)
$ 189.81 (Net Pay)

Transfer the required information from examples 1-4 to the payroll register.

1. EXAMPLES 1-4

Payroll Register

Week Ended ______________________ Date of Payment ______________________

No.	Employee's Name	No. of Exemp- tions	Total Earnings		Deductions								Net Pay		
					FICA Tax		Income Tax		State		Total		Amount		Ck. No.
1	John Jones	2	80	00	4	16	5	87	1	32	11	35	68	65	
2.	John Smith	1	129	00	6	71	18	94	4	13	29	78	99	22	
3	Bill Johnson	1	207	50	5	20	35	42	7	19	47	81	159	60	
4	Fred Jackson	1	250	00	13	00	38	31	8	88	60	19	189	81	
			666	50	29	07	98	54	21	49	149	13	517	37	

PROBLEMS

For each problem determine the employee's gross pay, federal withholding tax, FICA, state tax and net pay. Label and underline your answers

1. Bill Jones, paid hourly, is single and claims one exemption.

Name:	Bill Jones	
Rate:	2.25/HR	
DAY	REG HRS	O.T. HRS
MON	8	
TUES	8	
WED	8	
THURS	8	
FRI	8	
SAT		
SUN		
TOTAL	40	

2. Fred Johnson, salaried, is married, claiming 2 exemptions. His earnings record shows that he has earned $8,900.00 this year prior to today's payroll.

Name:	Fred Johnson	
Rate:	$200.00/week	
DAY	REG HRS	O.T. HRS
MON	10	2
TUES	8	
WED	8	
THURS	8	
FRI	8	
SAT		
SUN		
TOTAL	42	2

3. John Franklin, paid hourly, is single claiming one exemption.

Name:	John Franklin	
Rate:	3.50/HR	
DAY	REG HRS	O.T. HRS
MON	8	
TUES	8	
WED	11	3
THURS	8	
FRI	8	
SAT		
SUN		
TOTAL	43	3

4. Bob Smith, married, claiming 4 exemptions is paid 5% of the selling price of the merchandise he sells. His earnings record shows that he has earned $8,700.00 so far this year. The sales report to determine his commission this week is shown below.

NAME	UNITS SOLD	UNIT VALUE	TOTAL SALES
Bob Smith	10	$5.00	$ 50.00
	100	$10.00	$1,000.00
	50	$4.00	$200.00
			$1,250.00

Transfer the required information from problems 1-4 to the payroll register.

1. Payroll Register

Week Ended ____________________ Date of Payment ____________

No.	Employee's Name	No. of Exemptions	Total Earnings	Deductions				Net Pay	
				FICA Tax	Income Tax	State	Total	Amount	CK. No.

PROBLEM KEY

1. A. Gross Pay: $2.25
x 40
$90.00 Gross Pay

B. Federal Withholding Tax:

$90.00
-14.40
$75.60 Taxable Earnings

$75.60
-73.00
$ 2.60 Excess

$ 2.60
x .21
$ .54 Tax on Excess

$10.20 Tax on $73.00
+ .54 Tax on excess
$10.74 Federal w/h tax

C. FICA: $90.00
x .052
$ 4.68 FICA

D. State Tax: $90.00
-23.08
$66.92 Taxable Earnings

$66.92
x .039
$ 2.61 State Tax

E. Net Pay $90.00
- 10.74
- 4.68
- 2.61
$71.97 Net Pay

2. A. Gross Pay: $200.00/week ÷ 40 hours = $5.00/hour

$5.00 x 1/2 = $2.50 premium rate

$5.00
x 2 O.T. hours
$10.00 O.T. pay

$2.50
x 2 O.T. hours
$5.00 Premium pay

$200.00
10.00
5.00
$215.00 Gross Pay

B. Federal Withholding Tax:

$215.00
- 28.50
$186.20 Taxable earnings

$186.20
-167.00
$ 19.20 Excess amount

$ 19.20
x .20
$ 3.84 Tax on excess

$24.20 Tax on $167.00
+ 3.84 Tax on excess
$28.04 Federal w/h tax

2. C. FICA:
$9,000.00 Limit
-8,900.00 Earnings
$ 100.00 Taxable this week

$100.00
x .052
$ 5.20 FICA

D. State Tax:
$215.00
- 46.16
$168.84 Taxable Earnings

$168.84
x .039
$ 6.58 State Tax

E. Net Pay
$215.00
- 28.04
- 5.20
- 6.58
$175.18 Net Pay

3. A. Gross Pay:
$ 3.50
x 43
$150.50 Regular Earnings

$1.75 Premium rate
x 3
$5.25 Premium pay

$150.50
+ 5.25
$155.75 Gross Pay

B. Federal Withholding Tax:

$155.75
- 14.40
$141.35 Taxable earnings

$141.35
- 73.00
$ 68.35 Excess amount

$ 68.35
x .21
$ 14.35 Tax on excess

$10.20 Tax on $73.00
+14.35 Tax on excess
$24.55 Federal w/h tax

C. FICA:
$155.75
x .052
$ 8.10 FICA

D. State Tax:
$155.75
- 23.08
$135.67 Taxable earnings

$132.67
x .039
$ 5.17 State tax

E. Net Pay
$155.75
- 24.55
- 8.10
- 5.17
$117.93 Net Pay

4. A. Gross Pay: $1,250.00
x .05
$ 62.50 Gross Pay

B. Federal Withholding Tax:

$ 62.50
- 57.60
$ 4.90 Taxable earnings

Less than $11.00 = NO Federal Withholding Tax

C. FICA: $ 62.50
x .052
$ 3.25 FICA

D. State Tax: $ 23.08
x 4
$ 92.32 Exemption allowance

Gross Pay is less than allowance = NO State Tax

E. Net Pay: $ 62.50
- 3.25
$ 59.25 Net Pay

1.-PROBLEMS 1-4 Payroll Register

Week Ended____________________ Date of Payment____________________

No.	Employee's Name	No. of Exemptions	Total Earnings	Deductions				Net Pay	
				FICA Tax	Income Tax	State	Total	Amount	Ck. No.
	Bill Jones	1	90 00	4 68	10 74	2 61	18 03	71 9	
	Fred Johnson	2	215 00	5 20	38 04	6 58	39 82	175 18	
	John Franklin	1	155 75	8 10	24 55	5 17	37 82	117 93	
	Bob Smith	4	62 50	3 35	—	—	3 25	59 25	
			533 25	21 23	63 33	14 36	98 92	434 33	

ACCOUNTING CLERK - PAYROLL

LEARNING ACTIVITY - TASK 4

Directions to the Teacher:

This activity is designed to develop a learner's skill in preparing pay statements and payroll checks according to ABA standards.

Specific directions include:

1. Discuss with students the previously assigned reading material concerning payroll from whichever of the following sources is available:
    a. "Payroll Records," Century 21 Accounting, South-Western Publishing Co., pp. 341-357.
    b. "Payroll Records," 20th Century Bookkeeping and Accounting, 23rd ed., South-Western Publishing Co., pp. 439-453.
    c. "Payroll Records and Procedures," Accounting 10/12, Gregg Division, McGraw-Hill Book Co., pp. 303-320.
2. Review the following check-writing procedures and standards acceptabel to ABA:
    a. Write checks in pen or typewrite--do not erase.
    b. Be sure the payroll information is properly recorded on the pay statement (detachable stub).
    c. Be sure the check is numbered.
    d. Date the check the day it is written--don't postdate.
    e. Check for the proper spelling of the name of the payee.
    f. Write correctly in figures the amount with no possibility of it being raised fraudulently.
    g. Write properly the amount in words or have the check validated by use of a check protector.
    h. Present the completed check to the officer of the company who should officially sign it.
3. Distribute the payroll register with the payroll information for four employees (Input #1) and blank pay statements and payroll checks (Input #2) to the students.

Directions to the Teacher (cont'd)

4. Instruct the students to carefully and accurately complete the pay statements and payroll checks according to ABA standards. Specify whether the students should write with pen or typewrite.

5. Check progress of the students for correct procedures as they complete the forms.

6. Sign checks as treasurer when presented if they are properly completed according to criteria given.

Supplies needed: payroll register form
four (4) pay statement-payroll check forms (Nos. 208-211)
pen or typewriter
check protector (if available)

Completion time: approximately one 55-minute class period

Directions to the Student:

1. Discuss the previously read payroll information assigned by the teacher.

2. Complete (by typewriting or pen writing as instructed by the teacher) the pay statements and payroll checks (Input #2) from information given on a payroll register (Input #1) accurately and properly according to standards reviewed by your teacher.

3. If a check protector is available, validate the amount of the payroll check.

4. Take the completed pay statements and payroll checks to your teacher for a signature as "treasurer" if forms are properly completed.

Input #1

PAYROLL REGISTER

Week Ended May 26, 1972 Date of Payment May 31, 1972

					Deductions					Net Pay	
No.	Employee's Name	Marital Status	No. of Exemptions	Total Earnings	FICA Tax	Fed. Inc. Tax	State Inc. Tax	Other	Total	Amount	Ck. No.
1	Susan Murray	S	1	95.00	4.94	11.30	2.81		19.05	75.95	208
2	Edward Sherman	M	2	116.25	6.04	11.50	2.80		20.34	95.91	209
3	Amos Swartz	S	1	101.50	5.28	12.80	3.08		21.16	80.34	210
4	James Young	S	1	88.50	4.60	10.10	2.49		17.19	71.31	211
	Totals			401.25	20.86	45.70	11.18		77.74	323.51	

Other Deductions: HC--Hospital Care, B--Bonds

Input #2

Period Ending	Earnings			Deductions						Net Pay	
	Reg.	O.T.	Total	FICA	Inc. Tax With.	State Inc. Tax	Hosp. Care	Other	Total	Amount	Check No. 208

No. 208

COMMUNITY BANK

LORRAINE PRODUCTS CO.
PAYROLL ACCOUNT

Clovis, N.M., ______________ 19___

95-32
1122

Pay to the order of ________________________________ $__________

____ Dollars

____
Treasurer

⑆1122⑈0032⑆ 131 10057⑈

Output

Period	Earnings			Deductions						Net Pay	
Ending	Reg.	O.T.	Total	FICA	Inc. Tax With	State Inc. Tax	Hosp. Care	Other	Total	Amount	Check No.
May 26,'72	95.00		95.00	4.94	11.30	2.81			19.05	75.95	208

No. 208

COMMUNITY BANK

LORRAINE PRODUCTS CO.
PAYROLL ACCOUNT

Clovis, N.M., May 31, 1972

95-32
1122

Pay to the order of Susan Murray $75 95/100

Seventy-five 95/100 Dollars

Treasurer

⑆1122⑈0032⑆ 131 10057⑈

Check Nos. 209, 210, and 211 would be completed according to payroll information for the other three employees on the payroll register.

ACCOUNTING CLERK - PAYROLL

LEARNING ACTIVITY - TASK 5

Directions to the Teacher:

This 2-hour integrated learning activity involves the completion by the learner of the last quarterly 941 Form for the year just ended. The 3 previous Quarterly 941 Forms are provided as input from which the learner is to use data in order to properly complete this task. The project also provides the learner an opportunity to practice problem solving as he corrects and reconciles previous quarterly remittances when completing this last report.

Machines Integrated:	Supplies Needed:
Adder and/or calculator	941 Form (secure from local IRS)
Typewriter	Typing eraser
Photocopier	Pencil
	File folder & gummed label

Directions to the Student:

The accurate completion of any payroll is unquestionably important to our employees but equally important is the accurate and timely completion of payroll-related governmental reports.

As the payroll clerk for LNHS Knights Co., Inc. you are to complete and mail the 941 Form no later than 30 days after the last quarter of the year. The three previous quarterly reports are attached as Input Items 1, 2 & 3. This learning activity involves the correction of several errors made previously on the three Input quarterly returns. When you have completed this task, even though errors were made previously, you must have corrected all such errors in the final 941 report and as a result the year's payroll information has been accurately and properly processed.

PROCEDURE

JOB 1 - Complete Input #9 (Year-End 941 Form Reconciliation) to determine the proper amount of FICA wages earned by each employee. The employer and employee are equally taxed on the first $9000 earned by each employee. The maxiumum amount to be withheld for each employee is $468 ($9000 x 5.2%) and is matched by the employer. You will need to refer to Input #1, 2 and 3 as well as the Employees Earnings Records (Input #4, 5, 6, 7 & 8) to make sure each employee has been, or will be, taxed only up to and including the first $9000 earned.

JOB 2 - Determine proper amount of FIT withheld for the year from all employees. Make sure that the total FIT remitted on all 941 forms equals the total FIT withheld from employees as indicated on the Employees Earnings Records.

JOB 3 - After adding the total 4th quarter FIT & FICA due, compare that amount to the total amount remitted on the October, November and December 501 Forms (Input 10, 11 & 12). If there is a balance due (it cannot be greater than $200) we will have to include this remittance with our 4th Quarter 941 Form. If we have over-paid, we can use the credit in a subsequent quarter.

JOB 4 - Recheck your work and then typewrite the 941 Form (Input #13).

JOB 5 - Have the owner, corporate officer or accountant sign the report and make a photocopy for our records.

JOB 6 - Staple the photocopy and the worksheet (Input #9) together. Prepare a file folder with the tab title - 941 FORMS - 1972 and place inside our copies of all this year's 941 Forms.

Employer's Quarterly Federal Tax Return

4. ADJUSTED TOTAL OF INCOME TAX WITHHELD [illegible]

5. TAXABLE F.I.C.A. WAGES PAID (Item 21) . . $ 12,219.37 multiplied by [illegible]% = TAX [illegible]

6. TAXABLE TIPS REPORTED (Item 22) . . . $ multiplied by 4.6% = TAX

7. TOTAL F.I.C.A. TAXES (Item 5 plus Item 6) [illegible]

8. ADJUSTMENT (See instructions)

9. ADJUSTED TOTAL OF F.I.C.A. TAXES [illegible]

10. TOTAL TAXES (Item 4 plus Item 9)

11a. TOTAL OF DEPOSITS FOR QUARTER [illegible] 2,651.39

11b. OVERPAYMENT FROM PREVIOUS QUARTER

11c. TOTAL DEPOSITS (Item 11a plus Item 11b)

12a. IF ITEM 11c IS LESS THAN ITEM 10, PAY BALANCE DUE TO INTERNAL REVENUE SERVICE

12b. IF ITEM 11c IS MORE THAN ITEM 10, ENTER EXCESS HERE . . $ 6.56 AND CHECK IF TO BE: ☒ APPLIED TO NEXT RETURN, OR ☐ REFUNDED.

13. [illegible]

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date [illegible] Signature [illegible] Title (Owner, etc.)

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name)

Date quarter ended March 31, 1972

Trade name, if any LNHS KNIGHTS CO., INC.

Address and ZIP code 606 E. Kilgore Rd
Kalamazoo, MI 49001

Employer Identification No. 38-1849327

T
FP
D
I
T

Entries must be made both above and below this line

Name (as distinguished from trade name)

Date quarter ended

Trade name, if any

Employer Identification No.

Address and ZIP code

SCHEDULE A—QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT

IF WAGES WERE NOT TAXABLE UNDER THE F.I.C.A., MAKE NO ENTRIES BELOW

14. Total number of employees (except household) employed in the pay period including March 12th. 5

15. [illegible] 1

16. Total number of employees listed [illegible]

List for each nonagricultural employee the WAGES taxable under the F.I.C.A. which were paid during the quarter. If you pay an employee more than $9000 in a calendar year, report only the first $9000 of such wages. [illegible]

Please be sure to report each employee's name and number exactly as shown on his Social Security card.

17. EMPLOYEE'S SOCIAL SECURITY NUMBER (If number is unknown, see Circular E) 000	00	0000	18. NAME OF EMPLOYEE (Please type or print)	19. TAXABLE F.I.C.A. WAGES Paid to Employee in Quarter (Before deductions) Dollars	Cents	20. [illegible] Dollars	Cents
383	45	2345	Joan Decker	2748	96		
383	98	6087	Max Jones	2629	43		
383	87	0988	John Mann	2348	76		
383	43	4564	Foster Moore	1980	40		
383	32	8598	Joseph Smith	2511	82		

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 19 and tip total in column 20 ——→ 12,219.37

21. TOTAL WAGES TAXABLE UNDER F.I.C.A. PAID DURING QUARTER. (Total of column 19 on this page and continuation sheets) Enter here and in Item 5 above . . . $ 12,219.37

22. [illegible]

Employer's Quarterly Federal Tax Return

5. Taxable F.I.C.A. wages paid [illegible] 11,918.37

7. Total F.I.C.A. taxes [illegible] 1,829.[illegible]

10. Total taxes [illegible]

11a. [illegible] 2,492.10

11b. Overpayment from previous quarter [illegible] 6.56

11c. Total deposits [illegible]

12a. If [illegible] less than [illegible], pay balance due to Internal Revenue Service [illegible]

12b. If [illegible] more than [illegible] and check if to be: ☐ applied to next return, or ☐ refunded.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date | Signature | Title (Owner, etc.)

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name)

Date quarter ended
June 30, 1972

Trade name, if any
LEHS KNIGHTS CO., INC.

Employer Identification No.

Address and ZIP code
606 E. Kilgore Rd
Kalamazoo, MI 49001 38-1849327

T	
F	
D	
I	
I	

Entries must be made both above and below this line

Name (as distinguished from trade name)

Date quarter ended

Trade name, if any

Employer Identification

Address and ZIP code

SCHEDULE A—QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT

IF WAGES WERE NOT TAXABLE UNDER THE F.I.C.A. MAKE NO ENTRIES BELOW

14. [illegible] Number of employees [illegible] pay period including March 12th. 5

15. Total pages of this return [illegible] 1

16. Total number of employees listed [illegible] 5

List for each nonagricultural employee the WAGES taxable under the F.I.C.A. which were paid during the quarter. If you pay an employee more than $90 in a calendar year, report only the first $90 of such wages. In the case of "tip income" see instructions [illegible]

Please be sure to report each employee's name and number exactly as shown on his Social Security card.

17. EMPLOYEE'S SOCIAL SECURITY NUMBER (If number is unknown, see Circular E)			18. NAME OF EMPLOYEE (Please type or print)	19. TAXABLE F.I.C.A. WAGES Paid to Employee in Quarter (Before deductions)		20. [illegible]	
000	00	0000		Dollars	Cents	Dollars	Cents
383	45	2345	Joan Decker	2412	18		
383	98	6087	Max Jones	2511	19		
383	87	0988	John Mann	2518	50		
383	43	4564	Foster Moore	2005	70		
383	32	8598	Joseph Smith	2470	80		

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 19 and tip total in column 20 11,918.37

21. TOTAL WAGES TAXABLE UNDER F.I.C.A. PAID DURING QUARTER. 11,918.37

[illegible] Enter here and in item 5 [illegible]

Form 941

Employer's Quarterly Federal Tax Return

5. [illegible] F.I.C.A. WAGES PAID (Item 21) . . . $ 11,842.38 multiplied by [illegible] TAX [illegible]

6. [illegible] TIPS REPORTED (Item 22) . . . $ multiplied by [illegible] TAX

7. TOTAL F.I.C.A. TAXES (Item 5 plus Item 6) [illegible]

8. ADJUSTMENT (See instructions)

9. ADJUSTED TOTAL OF F.I.C.A. TAXES [illegible]

10. TOTAL TAXES (Item 4 plus Item 9)

11a. TOTAL TAXES DEPOSITED FOR THE QUARTER (See instructions on Page 4) 2400.16

11b. OVERPAYMENT FROM PREVIOUS QUARTER

11c. TOTAL DEPOSITS (Item 11a plus Item 11b)

12a. IF ITEM 11c IS LESS THAN ITEM 10, PAY BALANCE DUE TO INTERNAL REVENUE SERVICE

12b. IF ITEM 11c IS MORE THAN ITEM 10, ENTER EXCESS HERE ▶ $ 42.45 AND CHECK IF TO BE: ☒ APPLIED TO NEXT RETURN, OR ☐ REFUNDED.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date Title (Owner, etc.)

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name)

Date quarter ended
September 30, 1972

Trade name, if any
LYNS KNIGHTS CO., INC.

Employer Identification No.
38-1849327

Address and ZIP code
606 E. Kilgore Rd
Kalamazoo, MI 49001

Entries must be made both above and below this line

Name (as distinguished from trade name)

Date quarter ended

Trade name, if any

Employer Identification No.

Address and ZIP code

SCHEDULE A—QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT

IF WAGES WERE NOT TAXABLE UNDER THE F.I.C.A. MAKE NO ENTRIES BELOW

14. [illegible] number of employees [illegible] employed in the pay period including March 12th . . . 5

15. [illegible] pages of this return [illegible] pages of Form 941a . . . 1

16. Total number of [illegible] listed . . . 5

List for each nonagricultural employee the WAGES taxable under the F.I.C.A. which were paid during the quarter. If you pay an employee more than $9,000 in a calendar year, report only the first $9,000 of such wages. In the case of "Tip Income" see instructions [illegible]

Please be sure to report each employee's name and number exactly as shown on his Social Security card.

17. EMPLOYEE'S SOCIAL SECURITY NUMBER (If number is unknown, see Circular E) 000	00	0000	18. NAME OF EMPLOYEE (Please type or print)	19. TAXABLE F.I.C.A. WAGES Paid to Employee in Quarter (Before deductions) Dollars	Cents	20. [illegible] Dollars	Cents
383	45	2345	Joan Decker	2102	08		
383	98	6087	Max Jones	2814	10		
383	87	0988	John Mann	2106	90		
383	43	4564	Foster Moore	2107	40		
383	32	8598	Joseph Smith	2711	90		

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 19 and tip total in column 20 ▶ 11,842.38

21. TOTAL WAGES TAXABLE UNDER F.I.C.A. PAID DURING QUARTER. (Total of column 19 on this page and continuation sheets) Enter here and in Item 5 above . . $ 11,842.38

22. [illegible]

SEE "WHERE TO FILE" ON PAGE 2.

Name Joen Packer
Address 6060 [illegible] Circle
Married or Single S No. of Exemptions 0

Social Security No. 383-45-2345
City or Town [illegible]
Clock No. 355

INPUT #4

1st Quarter 2,748.96 142.95 413.28 107.21

2nd Quarter 2,412.18 125.43 369.82 94.08
Total 5,161.14 268.38 783.10 201.29

Quarter 2,102.08 109.31 369.40 81.98
Total 7,263.22 377.69 1152.50 283.27

GROSS	FICA	FIT	SIT	NET
4th 1982.17	90.31	488.40	77.30	1326.16
Total 9245.39	468.00	1640.90	360.57	6775.[illegible]

Name Max Jones
Address 456 Philips Avenue
Married or Single M No. of Exemptions 2

Social Security No. 383-98-6087
City or Town Kalamazoo, MI
Clock No. 352

INPUt #5

st Quarter 2692.43 140.01 288.14 105.00

2nd Quarter 2511.19 130.58 374.20 97.94
Total 5203.62 270.59 662.34 202.94

Quarter 2814.10 146.33 192.90 109.75
tal 8017.72 416.92 855.24 312.69

GROSS	FICA	FIT	SIT	NET
4th 1958.93	51.08	285.76	76.40	1545.69
Total 9976.65	468.00	1141.00	389.09	7978.5

Name John Hann
Address 9876 Foster Avenue
Married or Single M No. of Exemptions 3

Social Security No. 383-87-0988
City or Town Kalamazoo, MI
Clock No. 354

INPUT #6

1s Quarter 2348.76 122.14 246.00 9160

2nd Quarter 2518.50 130.96 251.30 98.22
Total 4867.26 253.10 497.30 189.82

3 Quarter 2106.90 109.56 198.70 82.17
Total 6974.16 362.66 696.00 271.99

	GROSS	FICA	FIT	SIT	NET
4th	2914.55	105.34	295.00	113.67	2400.54
Total	9888.71	468.00	991.00	385.66	8044.05

Name Foster Moore
Address 987 Market Street
Married or Single M No. of Exemptions 5

Social Security No. 383-43-4564
City or Town Kalamazoo, MI
Clock No. 351

INPUT #1

1st Quarter 1980.40 102.98 198.10 77.24

2nd Quarter 2005.70 104.30 210.90 78.22
Total 3986.10 207.28 409.00 155.46

3 Quarter 2170.40 112.86 160.90 84.65
Total 6156.50 320.14 569.90 240.11

	GROSS	FICA	FIT	SIT	NET
4th	1951.82	101.49	170.70	76.11	1603.5
Total	8108.32	421.63	740.60	316.22	6629.

Name Joseph Smith
Address 520 Circlewood Drive
Married or Single M No. of Exemptions 4

Social Security No. 383-32-8598
City or Town Kalamazoo, MI
Clock No. 355

INPUT # 8

2nd Quarter 2470.80 128.48 202.60 96.36
Total 4982.62 259.09 431.10 194.32

1st Quarter 2511.82 130.61 228.50 97.96

3d Quarter 2711.90 141.02 240.10 105.76
Total 7694.52 400.11 671.20 300.08

	GROSS	FICA	FIT	SIT	NET
4th	2451.04	67.89	196.25	95.60	2091.30
Total	10145.56	468.00	867.45	395.68	8414.[illegible]

LNHS KNIGHTS CO., INC.

YEAR-END 941 FORM RECONCILIATION

INPUT #9

EMPLOYEE NAME	FICA Wages as Reported on 1,2 & 3 Quarter 941 Forms (1)	4th Quarter FICA Wages (2)	Total FICA Wages For Year (Add Columns 1&2)	Total FIT Withheld

Multiply Column #2 by 10.4%

To Line 5, Form 941 ____

Less FIT Remitted as per 1st, 2nd & 3d Quarter 941 Forms ____

To Line 2, Form 941 ____

U.S. TREASURY DEPARTMENT-FORM 501 (REV. APRIL, '65)
FISCAL SERVICE • BUREAU OF ACCOUNTS

FEDERAL TAX DEPOSIT
WITHHELD INCOME
AND FICA TAXES
(REPORT ON FORM 941 TAX RETURN)

SERIAL NUMBER	EMPLOYER'S IDENTIFICATION NO.	MONTH	YEAR
		Dec	72
336	33-1849327		

AMOUNT OF DEPOSIT

DOLLARS	CENTS
$831	45

TAXPAYER'S NAME AND ADDRESS

LNHS Knights Co., Inc.
606 E. Kilgore Rd
Kalamazoo, Michigan 49001

NOTICE TO TAXPAYER

SEE GENERAL INSTRUCTIONS ON REVERSE

Input #10

FEDERAL TAX DEPOSIT
WITHHELD INCOME
AND FICA TAXES

33-1849327

SERIAL NO	TAX QTR. ENDING
336	Dec 72

CHECK NO. 478
DATE 11/13/72

$831.45

DETACH STUB BEFORE MAILING

U.S. TREASURY DEPARTMENT-FORM 501 (REV. APRIL, '65)
FISCAL SERVICE • BUREAU OF ACCOUNTS

FEDERAL TAX DEPOSIT
WITHHELD INCOME
AND FICA TAXES
(REPORT ON FORM 941 TAX RETURN)

SERIAL NUMBER	EMPLOYER'S IDENTIFICATION NO.	MONTH	YEAR
		Dec	72
336	33-[illegible]		

AMOUNT OF DEPOSIT

DOLLARS	CENTS
$678	59

IMPORTANT — IF THIS IS USED FOR A DIFFERENT QUARTER, ENTER CORRECT TAX QUARTER ENDING DATE

TAXPAYER'S NAME AND ADDRESS

LNHS KNIGHTS CO., INC.
509 E. Vine Street
Kalamazoo, MI 49001

NOTICE TO TAXPAYER
1. VERIFY PREPRINTED DATA; IF INCORRECT, SEE INSTRUCTION NO. 5 ON REVERSE.
2. ENTER AMOUNT [illegible] SPACES PROVIDED [illegible]
3. [illegible] DETACH AND [illegible] STUB FOR YOUR RE[illegible]

SEE GENERAL INSTRUCTIONS ON REVERSE

Input #11

FAC [illegible]

BANK NAME/DATE

FEDERAL TAX DEPOSIT
WITHHELD INCOME
AND FICA TAXES

33-1849327

CORRECTED TAX QTR. ENDING

SERIAL NO	TAX QTR. ENDING
336	Dec 72

CHECK NO. 620
DATE 12/12/72

$678.59

DETACH STUB BEFORE MAILING

U.S. TREASURY DEPARTMENT-FORM 501 (REV. APRIL, [illegible])
FISCAL SERVICE • BUREAU OF ACCOUNTS

SERIAL NUMBER	EMPLOYER IDENTIFICATION NO.		
336	38-[illegible]	Dec	72

AMOUNT OF DEPOSIT	
$735	74
DOLLARS	CENTS

FEDERAL TAX DEPOSIT

WITHHELD INCOME AND FICA TAXES

(REPORT ON FORM 941 TAX RETURN)

IMPORTANT: [illegible] ENTER CORRECT TAX QUARTER ENDING DATE

TAXPAYER'S NAME AND ADDRESS

LNHS KNIGHTS CO., INC.
606 E. Kilgore Rd
Kalamazoo, MI 49001

NOTICE TO TAXPAYER

1. VERIFY [illegible] DATA. IF INCORRECT, SEE INSTRUCTIONS [illegible] REVERSE.
2. [illegible] DEPOSIT IN SPACES PROVIDED [illegible]
[illegible] YOUR [illegible]

SEE GENERAL INSTRUCTIONS ON REVERSE

Deposit #12

BANK NAME/DATE

WITHHELD INCOME AND FICA TAXES
38-[illegible]

SERIAL NO.	TAX QTR. ENDING
336	Dec 72

CHECK NO. 340
DATE 1/11/73
$735.74

DETACH ST BEFORE MAILING

FORM 941
(Rev. July 1970)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

1. TOTAL WAGES AND TIPS SUBJECT TO WITHHOLDING PLUS OTHER COMPENSATION . . . . . . →
2. AMOUNT OF INCOME TAX WITHHELD (If not required write "None") . . . .
3. ADJUSTMENT FOR PRECEDING QUARTERS OF CALENDAR YEAR . . . .
4. ADJUSTED TOTAL OF INCOME TAX WITHHELD . . . . →
5. TAXABLE F.I.C.A. WAGES PAID (Item 21) . . $ .... multiplied by [illegible] =TAX
6. TAXABLE TIPS REPORTED (Item 22) . . . $ .... multiplied by 4.8% =TAX
7. TOTAL F.I.C.A. TAXES (Item 5 plus Item 6) . . . . →
8. ADJUSTMENT (See instructions) . . . .
9. ADJUSTED TOTAL OF F.I.C.A. TAXES . . . . →

10. TOTAL TAXES (Item 4 plus Item 9) . . . .
11a. TOTAL TAXES DEPOSITED FOR THE QUARTER (See Instructions on Page 4) . . . . .
11b. OVERPAYMENT FROM PREVIOUS QUARTER . . . .
11c. TOTAL DEPOSITS (Item 11a plus Item 11b) . . . .
12a. IF ITEM 11c IS LESS THAN ITEM 10, PAY BALANCE DUE TO INTERNAL REVENUE SERVICE . . .
12b. IF ITEM 11c IS MORE THAN ITEM 10, ENTER EXCESS HERE ► $ AND CHECK IF TO BE: ☐ APPLIED TO NEXT RETURN, OR ☐ REFUNDED.
13. If not liable for returns in succeeding quarters write "FINAL" here ► and enter date of final payment of taxable wages here ►

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date .... Signature .... Title (Owner, etc.)

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name) Date quarter ended
Trade name, if any Employer Identification No.
Address and ZIP code

T	
P	
D	
I	
T	

Entries must be made both above and below this line

Name (as distinguished from trade name) Date quarter ended
Trade name, if any Employer Identification No.
Address and ZIP code

INPUT #13

SCHEDULE A—QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT (FOR SOCIAL SECURITY)

IF WAGES WERE NOT TAXABLE UNDER THE F.I.C.A. MAKE NO ENTRIES BELOW

14. (First quarter only) Number of employees (except household) employed in the pay period including March 12th.
15. Total pages of this return including this page and any pages of Form 941a.
16. Total number of employees listed.

List for each nonagricultural employee the WAGES taxable under the F.I.C.A. which were paid during the quarter. If you pay an employee more than $7,800 in a calendar year, report only the first $7,800 of such wages. In the case of "Tip Income" see instructions on Page 4.

Please be sure to report each employee's name and number exactly as shown on his Social Security card.

17. EMPLOYEE'S SOCIAL SECURITY NUMBER (If number is unknown, see Circular E) 000 00 0000	18. NAME OF EMPLOYEE (Please type or print)	19. TAXABLE F.I.C.A. WAGES Paid to Employee in Quarter (Before deductions) Dollars	Cents	20. TAXABLE TIPS REPORTED (See page 4) If amounts in this column are not tips check here ☐ Dollars	Cents

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 19 and tip total in column 20 →

21. TOTAL WAGES TAXABLE UNDER F.I.C.A. PAID DURING QUARTER. (Total of column 19 on this page and continuation sheets.) Enter here and in Item 5 above . . $
22. TOTAL TIPS REPORTED UNDER F.I.C.A. DURING QUARTER. (If no tips reported, write "None.") (Total of column 20 on this page and continuation sheets.) Enter here and in Item 6 above . . . . → $

SEE "WHERE TO FILE" ON PAGE 2.

LNHS KNIGHTS CO., INC.

YEAR-END 941 FORM RECONCILIATION

OutPut-KEY

EMPLOYEE NAME	FICA Wages as Reported on 1,2 & 3 Quarter 941 Forms (1)	4th Quarter FICA Wages (2)	Total FICA Wages For Year (Add Columns 1&2)	Total FIT Withheld
Joan Decker	$7,263.22	$1,736.78	$9,000.00	$1,640.90
Max Jones	7,954.72	1,045.28	9,000.00	1,141.00
John Mann	6,974.16	2,025.84	9,000.00	991.00
Foster Moore	6,093.50	2,014.82	8,108.32	740.60
Joseph Smith	7,694.52	1,305.48	9,000.00	867.45
TOTALS	$35,980.12	$8,128.20	$44,108.32	$5,380.95

Multiply Column by 10.4%

To Line 5 Form 941 845.34

Less FIT Remitted as per 1st, 2nd & 3d quarter 941 Forms 3,914.14

To Line 2 Form 941 1,466.81

FORM 941
(Rev. July 1970)
Department of the Treasury
Internal Revenue Service

Employer's Quarterly Federal Tax Return

1. TOTAL WAGES AND TIPS SUBJECT TO WITHHOLDING PLUS OTHER COMPENSATION →		11,384 51
2. AMOUNT OF INCOME TAX WITHHELD (If not required write "None")		1,466 81
3. ADJUSTMENT FOR PRECEDING QUARTERS OF CALENDAR YEAR		
4. ADJUSTED TOTAL OF INCOME TAX WITHHELD →		1,466 81
5. TAXABLE F.I.C.A. WAGES PAID (Item 21) $ 8,128.20	multiplied by ~~XXX~~ 10.4% = TAX	845 34
6. TAXABLE TIPS REPORTED (Item 22) $	multiplied by 4.8% = TAX	
7. TOTAL F.I.C.A. TAXES (Item 5 plus Item 6) →		845 34
8. ADJUSTMENT (See instructions)		
9. ADJUSTED TOTAL OF F.I.C.A. TAXES →		845 34
10. TOTAL TAXES (Item 4 plus Item 9)		2,312 15
11a. TOTAL TAXES DEPOSITED FOR THE QUARTER (See Instructions on Page 4)	2,245.78	
11b. OVERPAYMENT FROM PREVIOUS QUARTER	42.45	
11c. TOTAL DEPOSITS (Item 11a plus Item 11b)		2,288 23
12a. IF ITEM 11c IS LESS THAN ITEM 10, PAY BALANCE DUE TO INTERNAL REVENUE SERVICE		23 92

12b. IF ITEM 11c IS MORE THAN ITEM 10, ENTER EXCESS HERE ▶ $ AND CHECK IF TO BE: ☐ APPLIED TO NEXT RETURN, OR ☐ REFUNDED.

13. If not liable for returns in succeeding quarters write "FINAL" here ▶ and enter date of final payment of taxable wages here ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date Signature Title (Owner, etc.)

Employer's name, address, employer identification number, and calendar quarter. (If not correct, please change)

Name (as distinguished from trade name)

Trade name, if any
LNHS KNIGHTS CO., INC.

Address and ZIP code
606 E. Kilgore Rd
Kalamazoo, MI 49001

Date quarter ended
December 31, 1972

Employer Identification No.
38-1849327

T	
P	
D	
I	
T	

Entries must be made both above and below this line

Name (as distinguished from trade name)

Trade name, if any

Address and ZIP code

Date quarter ended

Employer Identification No.

OUTPUT-KEY

SCHEDULE A—QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT (FOR SOCIAL SECURITY)

IF WAGES WERE NOT TAXABLE UNDER THE F.I.C.A. MAKE NO ENTRIES BELOW

14. (First quarter only) Number of employees (except household) employed in the pay period including March 12th. 5

15. Total pages of this return including this page and any pages of Form 941a. 1

16. Total number of employees listed. 5

List for each nonagricultural employee the WAGES taxable under the F.I.C.A. which were paid during the quarter. If you pay an employee more than $7,800 in a calendar year, report only the first $7,800 of such wages. In the case of "Tip Income" see instructions on Page 4.

Please be sure to report each employee's name and number exactly as shown on his Social Security card.

17. EMPLOYEE'S SOCIAL SECURITY NUMBER (If number is unknown, see Circular E)			18. NAME OF EMPLOYEE (Please type or print)	19. TAXABLE F.I.C.A. WAGES Paid to Employee in Quarter (Before deductions)		20. TAXABLE TIPS REPORTED (See page 4) If amounts in this column are not tips check here ☐	
000	00	0000		Dollars	Cents	Dollars	Cents
383	45	2345	Joan Decker	1736	78		
383	98	6087	Max Jones	1045	28		
383	87	0988	John Mann	2025	84		
383	43	4564	Foster Moore	2014	82		
383	32	8598	Joseph Smith	1305	48		

If you need more space for listing employees, use Schedule A continuation sheets, Form 941a.

Totals for this page—Wage total in column 19 and tip total in column 20 → 8,128.20

21. TOTAL WAGES TAXABLE UNDER F.I.C.A. PAID DURING QUARTER. (Total of column 19 on this page and continuation sheets.) Enter here and in Item 5 above $ 8,128.20

22. TOTAL TIPS REPORTED UNDER F.I.C.A. DURING QUARTER. (If no tips reported, write "None.") (Total of column 20 on this page and continuation sheets.) Enter here and in Item 6 above → $ NONE

SEE "WHERE TO FILE" ON PAGE 2.

ACCOUNTING CLERK - PAYROLL

LEARNING ACTIVITY - TASK 5-2

Directions to the Teacher:

"Given the previously-completed forms (as indicated in the preceding objective) the student will remit the taxes due."

The learning activity dealing with this objective would be one of actually remitting the taxes due. It is assumed that the 'previously completed forms' have been verified and the learner is given the proper amount to remit.

The following might be helpful for reference purposes if the learner is to obtain a basic understanding of the amounts he is to remit.

How to Prepare Your Income Tax Return
Your Federal Income Tax
Tax Guide for Small Business
Employer Tax Guide Circular
Commerce Clearing House
Tax Guide

The learner could use the above mentioned information to obtain a sound background in the area of tax. It is by no means mandatory that the learner does this but it might prove helpful.

The student will be supplied with the following material to read:

Part 1 in Unit 13 of Clerical Office Practice
Part 2 of Unit 12 in Secretarial Office Practice
Pages 281-283 in 20th Century Bookkeeping and Accounting

Directions to the Teacher (cont'd)

It is felt that the above mentioned readings will give the learner an adequate background in proper check writing precedures. After he has read the required materials he will be asked to fill in the three checks with the given amounts. Proper check writing is a vital part of the learner's activities and must be practiced.

Directions to the Student:

Read part 1 in Unit 13 of Clerical Office Practice

Read part 2 of Unit 12 of Secretarial Office Practice

Read pages 281-283 in 20th Century Bookkeeping and Accounting

After the information has been read fill in the attached checks with the amounts indicated on the attached page.

Input

TAXES DUE

Check No.	Amount	Pay to
1000	$196.00	State of Michigan
1001	$678.00	Internal Revenue
1002	$432.98	Local Federal Depository Bank

Similar checks will be made out for the remaining forms.

CHECKS

NO.________ $________
DATE________ 19____
TO________
FOR________

	DOLLARS	CENTS
BAL. BRO'T FOR'D		
AMT. DEPOSITED		
TOTAL		
AMT. THIS CHECK		
BAL. CAR'D FOR'D		

No.________

DES MOINES, IOWA________ 19____ $\frac{33\text{-}13}{713}$

PAY TO THE
ORDER OF________ $________

________ DOLLARS

Columbia Bank
DES MOINES, IOWA

____
R. D. Young

⑆0713⑈0013⑆ 390 10304⑈

INPUT

NO.________ $________
DATE________ 19____
TO________
FOR________

	DOLLARS	CENTS
BAL. BRO'T FOR'D		
AMT. DEPOSITED		
TOTAL		
AMT. THIS CHECK		
BAL. CAR'D FOR'D		

No.________

DES MOINES, IOWA________ 19____ $\frac{33\text{-}13}{713}$

PAY TO THE
ORDER OF________ $________

________ DOLLARS

Columbia Bank
DES MOINES, IOWA

____
R. D. Young

⑆0713⑈0013⑆ 390 10304⑈

NO.________ $________
DATE________ 19____
TO________
FOR________

	DOLLARS	CENTS
BAL. BRO'T FOR'D		
AMT. DEPOSITED		
TOTAL		
AMT. THIS CHECK		
BAL. CAR'D FOR'D		

No.________

DES MOINES, IOWA________ 19____ $\frac{33\text{-}13}{713}$

PAY TO THE
ORDER OF________ $________

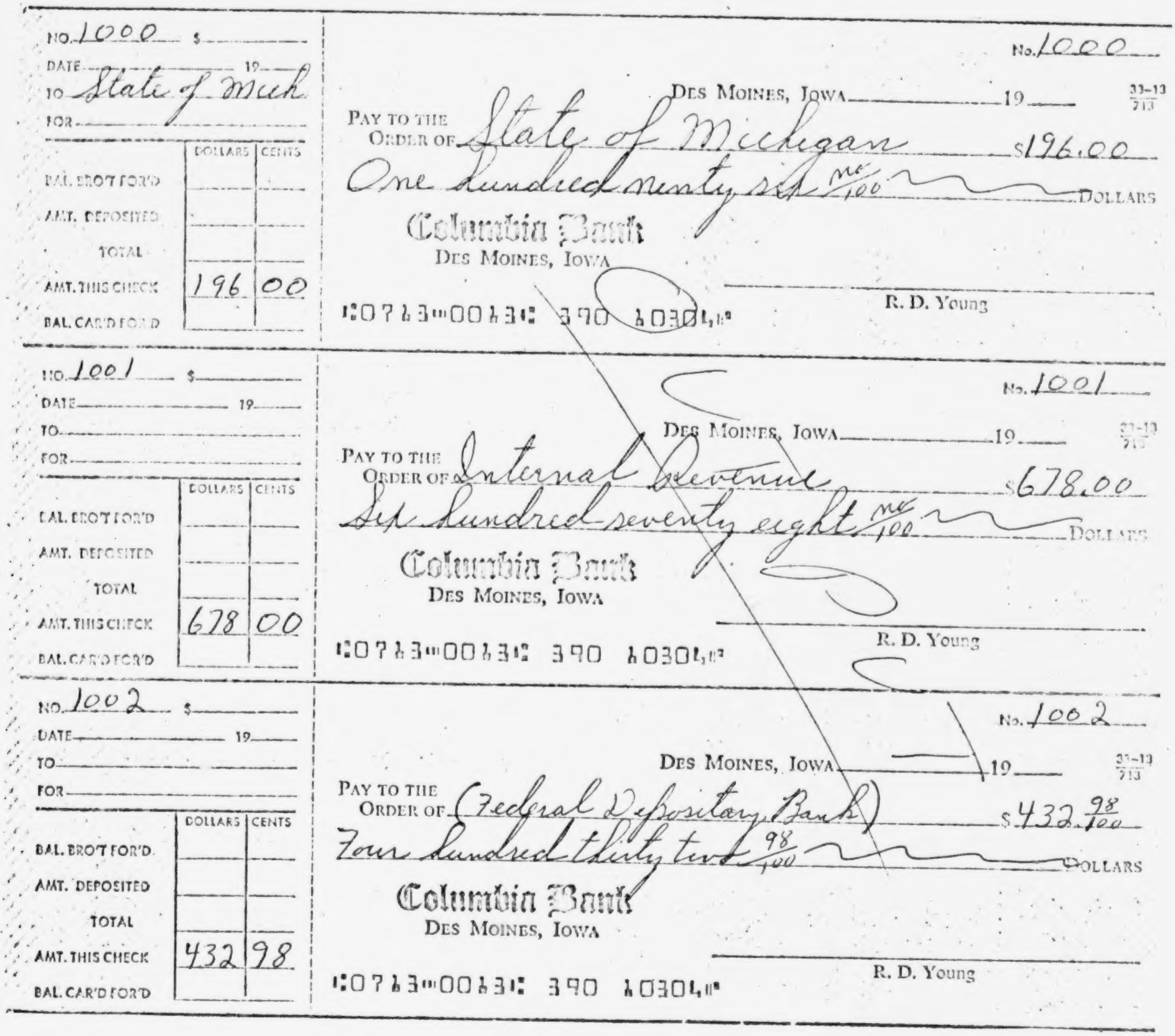
________ DOLLARS

Columbia Bank
DES MOINES, IOWA

____
R. D. Young

⑆0713⑈0013⑆ 390 10304⑈

OUTPUT



No. 1000 $

DATE 19

TO State of Mich

FOR

	DOLLARS	CENTS
BAL. BRO'T FOR'D		
AMT. DEPOSITED		
TOTAL		
AMT. THIS CHECK	196	00
BAL. CAR'D FOR'D		

No. 1000

DES MOINES, IOWA 19 $\frac{33-13}{713}$

PAY TO THE ORDER OF State of Michigan $196.00

One hundred ninety six $\frac{no}{100}$ DOLLARS

Columbia Bank
DES MOINES, IOWA

R. D. Young

⑆0713⑈0013⑆ 390 10301⑈

No. 1001 $

DATE 19

TO

FOR

	DOLLARS	CENTS
BAL. BRO'T FOR'D		
AMT. DEPOSITED		
TOTAL		
AMT. THIS CHECK	678	00
BAL. CAR'D FOR'D		

No. 1001

DES MOINES, IOWA 19 $\frac{33-13}{713}$

PAY TO THE ORDER OF Internal Revenue $678.00

Six hundred seventy eight $\frac{no}{100}$ DOLLARS

Columbia Bank
DES MOINES, IOWA

R. D. Young

⑆0713⑈0013⑆ 390 10301⑈

No. 1002 $

DATE 19

TO

FOR

	DOLLARS	CENTS
BAL. BRO'T FOR'D		
AMT. DEPOSITED		
TOTAL		
AMT. THIS CHECK	432	98
BAL. CAR'D FOR'D		

No. 1002

DES MOINES, IOWA 19 $\frac{33-13}{713}$

PAY TO THE ORDER OF (Federal Depository Bank) $432 $\frac{98}{100}$

Four hundred thirty two $\frac{98}{100}$ DOLLARS

Columbia Bank
DES MOINES, IOWA

R. D. Young

⑆0713⑈0013⑆ 390 10301⑈

Answers may vary

ACCOUNTING CLERK - PAYROLL

LEARNING ACTIVITY - TASK 6

Directions to the Teacher:

The following materials are needed for this learning activity: One payroll register with not less than four (4) employees listed. This must be a completed payroll register with gross pay, deductions, and net pay figured for each employee; one employee's earnings record for each employee listed on the payroll register. From the information listed on the payroll register, the student must up-date each employee's earnings record.

Directions to the Student:

Given the payroll information on the payroll register, you must up-date the earnings record of each employee listed. You will start with the first employee listed and proceed to the last.

Input

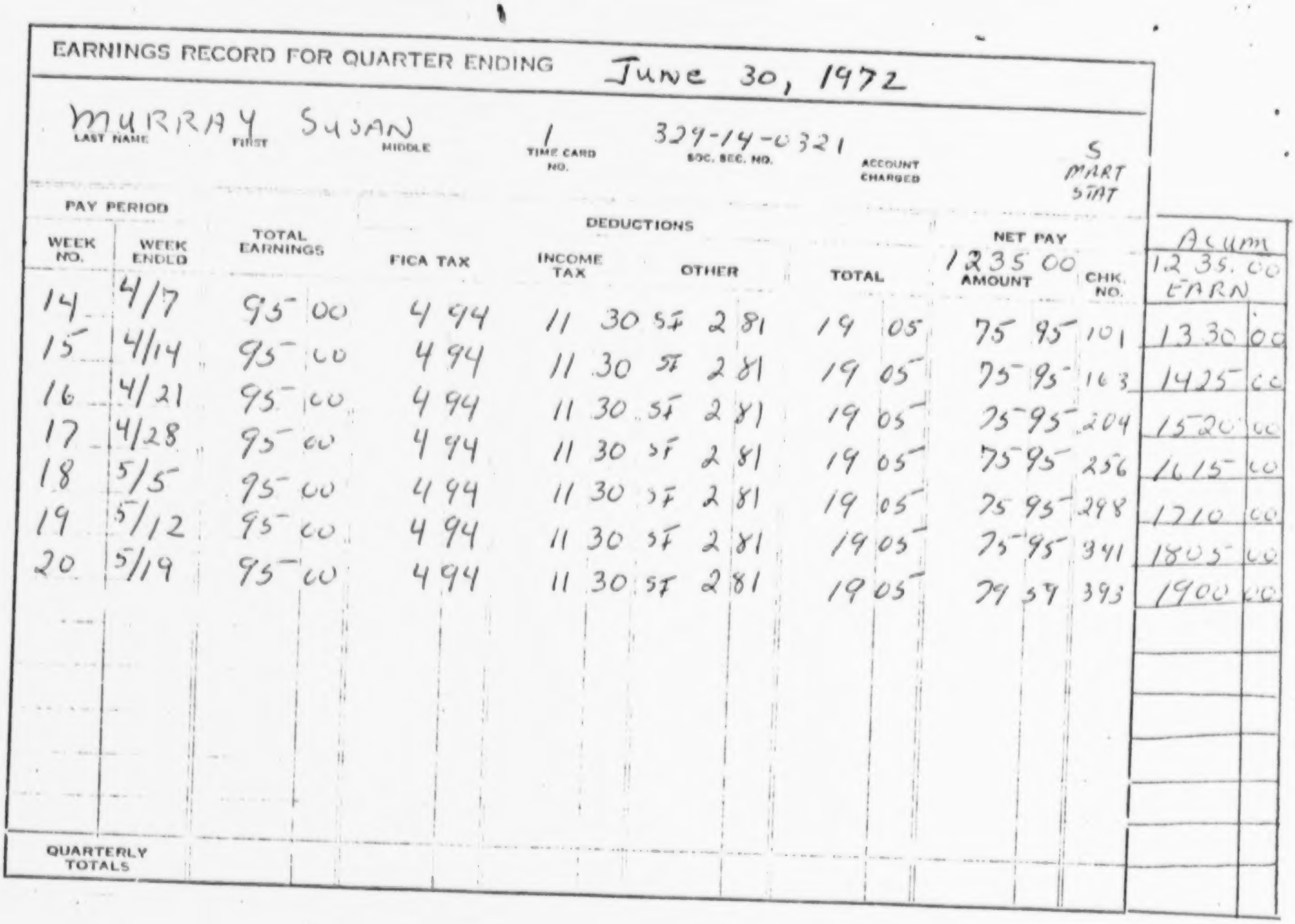
One payroll register correctly prepared and one employee's earnings record is needed for each employee listed on the payroll register (not less than 4). Each employee's earnings record will be up-to-date excluding the present payroll register. When an employee's earnings have gone over the FICA limit, write "REACHED FICA LIMIT" on his earnings record.

Output

Up-dated earnings records for each employee listed on the payroll register. This includes gross wages, individual deductions, total deductions, net pay, and accumulated earnings.

Time Needed

A minimum of 20 minutes (with 4 employees) plus an additional 4 minutes for every employee above four.



EARNINGS RECORD FOR QUARTER ENDING June 30, 1972

MURRAY (LAST NAME) Susan (FIRST) (MIDDLE) 1 (TIME CARD NO.) 329-14-0321 (SOC. SEC. NO.) (ACCOUNT CHARGED) S (MART STAT)

PAY PERIOD			DEDUCTIONS				NET PAY		Acum
WEEK NO.	WEEK ENDED	TOTAL EARNINGS	FICA TAX	INCOME TAX	OTHER	TOTAL	AMOUNT	CHK. NO.	EARN
							1235 00		12 35.00
14	4/7	95 00	4 94	11 30	ST 2 81	19 05	75 95	101	1330 00
15	4/14	95 00	4 94	11 30	ST 2 81	19 05	75 95	163	1425 00
16	4/21	95 00	4 94	11 30	ST 2 81	19 05	75 95	204	1520 00
17	4/28	95 00	4 94	11 30	ST 2 81	19 05	75 95	256	1615 00
18	5/5	95 00	4 94	11 30	ST 2 81	19 05	75 95	298	1710 00
19	5/12	95 00	4 94	11 30	ST 2 81	19 05	75 95	341	1805 00
20	5/19	95 00	4 94	11 30	ST 2 81	19 05	79 57	393	1900 00
QUARTERLY TOTALS									

EARNINGS RECORD FOR QUARTER ENDING June 30, 1972

SHERMAN Edward
LAST NAME FIRST MIDDLE

2
TIME CARD NO.

452-11-6091
SOC. SEC. NO.

ACCOUNT CHARGED

M
MART STAT

PAY PERIOD			DEDUCTIONS				NET PAY		Acum
WEEK NO.	WEEK ENDED	TOTAL EARNINGS	FICA TAX	INCOME TAX	STATE INC OTHER	TOTAL	AMOUNT	CHK. NO.	1511 25 EARN
14	4/7	116 25	6 04	11 50	2 80	20 34	95 91	103	1627 50
15	4/14	116 25	6 04	11 50	2 80	20 34	95 91	165	1743 75
16	4/21	116 25	6 04	11 50	2 80	20 34	95 91	206	1860 00
17	4/28	116 25	6 04	11 50	2 80	20 34	95 91	258	1976 25
18	5/5	116 25	6 04	11 50	2 80	20 34	95 91	300	2092 50
19	5/12	116 25	6 04	11 50	2 80	20 34	95 91	343	2208 75
20	5/19	116 25	6 04	11 50	2 80	20 34	95 91	395	2325 00
QUARTERLY TOTALS									

EARNINGS RECORD FOR QUARTER ENDING June 30, 1972

SWARTZ	AMOS		3	361-21-0011		5 MART STAT	
LAST NAME	FIRST	MIDDLE	TIME CARD NO.	SOC. SEC. NO.	ACCOUNT CHARGED		

PAY PERIOD			DEDUCTIONS				NET PAY		Acum
WEEK NO.	WEEK ENDED	TOTAL EARNINGS	FICA TAX	INCOME TAX	OTHER	TOTAL	AMOUNT	CHK. NO.	1319 50 EARN
14	4/7	101 50	5 28	12 80	SF 3 08	21 16	80 34	104	1421 00
15	4/14	101 50	5 28	12 80	SF 3 08	21 16	80 34	166	1522 50
16	4/21	101 50	5 28	12 80	SF 3 08	21 16	80 34	207	1624 00
17	4/28	101 50	5 28	12 80	SF 3 08	21 16	80 34	258	1725 50
18	5/5	101 50	5 28	12 80	SF 3 08	21 16	80 34	301	1827 00
19	5/12	101 50	5 28	12 80	SF 3 08	21 16	80 34	344	1928 50
20	5/19	101 50	5 28	12 80	SF 3 08	21 16	80 34	396	2030 00
QUARTERLY TOTALS									

EARNINGS RECORD FOR QUARTER ENDING JUNE 30, 1972

YOUNG	JAmes		4	296-11-0023		5 MART STAT
LAST NAME	FIRST	MIDDLE	TIME CARD NO.	SOC. SEC. NO.	ACCOUNT CHARGED	

PAY PERIOD		TOTAL EARNINGS	DEDUCTIONS				NET PAY		ACUM 1150, 50 EARN
WEEK NO.	WEEK ENDED		FICA TAX	INCOME TAX	OTHER	TOTAL	AMOUNT	CHK. NO.	
14	4/7	88 50	4 60	10 10	SF 2 49	17 19	71 31	106	1439 00
15	4/14	88 50	4 60	10 10	SF 2 49	17 19	71 31	108	1527 50
16	4/21	88 50	4 60	10 10	SF 2 49	17 19	71 31	209	1616 00
17	4/28	88 50	4 60	10 10	SF 2 49	17 19	71 31	261	1704 50
18	5/5	88 50	4 60	10 10	SF 2 49	17 19	71 31	303	1793 00
19	5/12	88 50	4 60	10 10	SF 2 49	17 19	71 31	346	1881 50
20	5/19	88 50	4 60	10 10	SF 2 49	17 19	71 31	398	1970 00
						/			
QUARTERLY TOTALS									

ACCOUNTING CLERK - PAYROLL

EVALUATIVE INSTRUMENT - TASKS 2, 3

Listed below is payroll information for three employees. Using the time cards, sales report, your federal withholding tax tables, the FICA rate and the state tax rate, make the necessary calculations to compute net pay for each employee. Label and circle your answers for regular pay, overtime pay, state tax, federal income tax, FICA, and net pay.

1. John Jones is married and claims 2 exemptions. Overtime pay is 1.5 times the normal rate.

Name: John Jones Rate: 2.50/HR		
DAY	REG HRS	O.T. HRS
MON	10	2
TUES	8	
WED	8	
THURS	8	
FRI	8	
SAT		
SUN		
TOTAL	42	2

2. John Smith is salaried, single, claiming 1 exemption.

Name: John Smith		
Rate: $150.00/week		
DAY	REG HRS	O.T. HRS
MON	8	
TUES	8	
WED	8	
THURS	8	
FRI	8	
SAT		
SUN		
TOTAL	40	

3. Bill Johnson, a salesman, is married, claiming 3 exemptions. He is paid 10% of the selling price of the merchandise he sells. The sales report to be used in determining his pay this week is shown below.

NAME	UNITS SOLD	UNIT VALUE	TOTAL SALES
Bill Johnson	5	$100	$ 500
	10	25	250
	100	10	1,000
			$1,750

ANSWER KEY

EVALUATIVE INSTRUMENT - TASKS 2, 3

1. A. Gross Pay:

$2.50 (rate)
x 42 (hours)
$105.00 Regular Pay

$1.25 (premium rate)
x 2 (premium hours)
$2.50 O.T. Premium Earnings

$105.00
+ 2.50
$107.50 Gross Pay

B. Federal Withholding Tax:

$107.50 (gross pay
- 28.70 (exemption allow.)
$ 78.70 Taxable Earnings

$ 39.70 (excess amount)
x .16 (tax rate)
$ 6.35 Tax on Excess

$ 78.70 (taxable earnings)
- 39.00 (chart amount)
$ 39.70 Excess Amount

$ 3.92 (tax on $39.00)
+ 6.35 (tax on excess)
$ 10.27 Federal W/H Tax

C. FICA:

$107.50 (gross pay)
x .052 (FICA rate)
$ 5.59 FICA

D. State Tax:

$107.50 (gross pay)
- 46.16 (exemption allow.)
$ 61.34 Taxable Earnings

$ 61.34 (taxable earnings)
x .039 (tax rate)
$ 2.39 State Tax

E. Net Pay:

$107.50 (gross pay)
- 10.27 (federal w/h tax)
- 5.59 (FICA
- 2.39 (state tax)
$ 89.25 Net Pay

2. A. Gross Pay: $150.00

B. Federal Withholding Tax:

$150.00 (gross pay)
- 14.40 (exemption allow.)
$135.60 Taxable Earnings

$ 62.60 (excess amount
x .21 (tax rate)
$ 13.15 Tax on Excess

$135.60 (taxable earnings)
- 73.00 (chart amount)
$ 62.60 Excess Amount

$ 13.15 (tax on excess)
+ 10.20 (tax on $73.00)
$ 23.35 Federal W/H Tax

C. FICA:

$150.00 (gross pay)
x .052 (FICA rate)
$ 7.80 FICA

2. D. State Tax:
$150.00 (gross pay)
- 23.08 (exemption allow.)
$126.92 Taxable Earnings

$126.92 (taxable earnings)
x .039 (tax rate)
$ 4.95 State Tax

E. Net Pay:
$150.00 (gross pay)
- 23.35 (federal w/h tax)
- 7.80 (FICA)
- 4.95 (state tax)
$113.90 Net Pay

3. A. Gross Pay:
$1,750.00
x .10
$ 175.00 Gross Pay

B. Federal Withholding Tax:

$175.00 (gross pay)
- 43.20 (exemption allow.)
$131.80 Taxable Earnings

$131.80 (taxable earnings)
- 39.00 (chart amount
$ 92.80 Excess Amount

$ 92.80 (excess amount)
x .16 (tax rate)
$ 14.85 Tax on Excess

$ 14.85 (tax on excess)
+ 3.92 (tax on $39.00)
$ 18.77 Federal W/H Tax

C. FICA:
$175.00 (gross pay)
x .052 (FICA rate)
$ 9.10 FICA

D. State Tax:
$175.00 (gross pay)
- 69.24 (exemption allow.)
$105.76 Taxable Earnings

$105.76 (taxable earnings)
x .039 (tax rate)
$ 4.12 State Tax

E. Net Pay
$175.00 (gross pay)
- 18.77 (federal w/h tax)
- 9.10 (FICA)
- 4.12 (state tax)
$143.01 Net Pay

ACCOUNTING CLERK - PAYROLL

EVALUATIVE INSTRUMENT - TASK 4-1

Given the necessary payroll information, the learner will prepare the pay statement and payroll check according to ABA standards.

Joseph K. Smith worked a total of 40 regular hours for the Lorraine Products Co. during the week ending May 19, 1972, earning a total of $96. Deductions of $12.80 for Federal Income Tax, $4.99 for FICA Tax, and $1.50 for State Income Tax wer withheld, resulting in net wages of $76.71. With this information, accurately fill out the pay statement and payroll check No. 208, dated May 22, the day payroll checks are distributed.

Period Ending	Earnings			Deductions					Net Pay	
	Reg.	O.T.	Total	FICA	Federal Inc.Tax With.	State Inc.Tax With.	Other	Total	Amount	Check No.
5/19/72	96.00		96.00	4.99	12.80	1.50		19.29	76.71	208

No. 208

COMMUNITY BANK

95-32/1122

LORRAINE PRODUCTS CO.
PAYROLL ACCOUNT

Clovis, N.M., May 22, 1972

Pay to the order of Joseph K. Smith $76 71/100

Seventy-six 71/100 Dollars

Joe Doe
Treasurer

⑆1122⑈0032⑆ 131 10057⑈

Evaluation criteria: ABA standards for writing the check and accuracy in recording payroll data.

ACCOUNTING CLERK - PAYROLL

EVALUATIVE INSTRUMENT - TASK 5

Column I lists the forms which must be completed by the learner. Column II contains the times of year when the forms are due. In the answer column write the letter that identified when the form is due.

	Column I	Answer	Column II
1.	Federal & State Combined W-2 Forms	C	A. Monthly
2.	Form 501	A	B. Quarterly
3.	Form 508	B	C. Yearly
4.	State of Michigan Use & Withholding Tax Return	A	
5.	Form 941	B	
6	Form 940	C	
7.	Michigan Employment Security Commission State Unemployment Tax Return	B	
8.	Federal & State Reconciliation of Income Tax Withheld & Transmittal of Wages & Tax Statements	C	

ACCOUNTING CLERK - PAYROLL

EVALUATIVE INSTRUMENT - TASK 5

Complete all Payroll Related Governmental Reports

NOTE - All Input items are sequentially arranged and follow this page.

1. Given the 4 Payroll Registers (Input #1) for December, the amount of FICA and MESC paid in during the first 11 months (see below) and the Employees' Earnings Records of our 6 employees (Input #2) you should be able to do the following:

   a) Determine the proper amount of FICA and MESC to be remitted for the month ended. ANSWERS: FICA - $52.22 MESC - Nothing to be remitted

   b) Complete Form W2 (Input #3) for Joseph Smith. His address is 520 Circlewood Drive - Kalamazoo, MI 49001. His Social Security Number is 383-32-8598.

Amount of MESC paid in previously	$604.80
Amount of FICA paid in previously	$5,471.05

2. Given the same Payroll Registers & Employees' Earnings Records, and the amount of FIT paid in during the first 11 months determine correct amount of FICA and FIT to be remitted at our Federal Depository Bank. Then complete Form 501 (Input #4) and typewrite the check (Input #5).

Amount of FIT paid in previously $5,766.75 ANSWER: $291.32

3. Given the amount of SIT paid into the State of Michigan and the amount of wages earned by our employees during the first 11 months (see below) you should be able to do the following:

   a) Determine the proper amount of SIT to be remitted for the month of December. ANSWER: $116.88

   b) Complete the Form entitled State of Michigan Quarterly and Withholding Tax Return (Input #6).

   c) Complete the Form entitled The State Reconciliation of Income Tax Withheld and Transmittal of Wages and Tax Statements (Input #7).

The amount of SIT paid in during the first 11 months -	$2,082.74
The amount of wages paid our employees during the first 11 months of the year -	$54,165.90

4. Given the same Employees' Earnings Records and the MESC quarterly information (as determined and completed in Problem 1) determine the correct amount of Federal Unemployment Tax to be remitted at year end - then complete Form 940 (Federal Unemployment Tax Form - Input #8) and Form 508 (Input #9) and write the check (Input #10) for the remittance.

ANSWER: $90.00

LNHS KNIGHTS CO.
606 E. Kilgore Rd.
Kalamazoo, Michigan 49001

PAYROLL SUMMARY

For Pay Period Ended December 6, 1972

EMPLOYEE NAME	CHECK NO.	DEP	REG HRS	OT HRS	TOTAL HRS	RATE	GROSS	FICA	INTAX	SIT	TOTAL DEDUCT	NET
Smith		4	40	3	44.5	2.75	122.38		8.20	4.77	12.97	109.
Walker		6	39	–	39	3.18	124.02		4.00	4.84	8.84	115.1
Moore		5	33	–	33	2.90	95.70	4.98	1.70	3.73	10.41	85
L. Jones		2	40	1/2	40.75	2.50	102.50		9.10	4.00	13.10	89.
[illegible]		0	40	5	47.5	1.82	86.45		10.60	3.37	13.97	72.
Mann		3	40	9	53.5	4.49	240.22		31.20	9.37	40.57	199.
Totals							771.27	4.98	64.80	30.08	99.86	1.4

I H Pad #1

LNHS KNIGHTS CO.
606 E. Kilgore Rd.
Kalamazoo, Michigan 49001

PAYROLL SUMMARY

For Pay Period Ended December 13, 1972

EMPLOYEE NAME	CHECK NO.	DEP	REG HRS	OT HRS	TOTAL HRS	RATE	GROSS	FICA	INTAX	SIT	TOTAL DEDUCT	NET
Lee Smith		4	40	–	40	2.75	110 –		6.50	4.29	10.79	99.21
Clyde Walker		6	33	–	33	3.18	104.94		1 –	4.09	5.09	99.85
Foster Moore		5	31	–	31	2.90	89.90	4.67	.90	3.51	9.08	80.82
Mal Jones		2	40	7	50.5	2.50	202 –		26 –	7.88	33.88	168.12
Joan Decker		0	40	3	44.5	1.82	80.99		10.90	3.51	12.41	66.58
John Mann		3	37	–	37	4.49	166.13		17.10	6.48	23.58	142.55
Totals							[illegible]	4 67	62 40	29 76	94 83	[illegible]

INPUT #1

LNHS KNIGHTS CO.
606 E. Kilgore Rd.
Kalamazoo, Michigan 49001

PAYROLL SUMMARY

For Pay Period Ended Dec. 20, 1972

EMPLOYEE NAME	CHECK NO.	DEP	REG HRS	OT HRS	TOTAL HRS	RATE	GROSS	FICA	INTAX	SIT	TOTAL DEDUCT	NET
oe Snyder		4	40	1	41.5	2.75	114.13	—	6.50	4.45	10.95	103.18
eslie Weber		6	40	8	52	3.18	165.36	—	11.10	6.45	17.55	147.8
oster Moore		5	40	5	47.5	2.90	137.75	7.16	8.70	5.37	21.23	116.5
ud Jones		2	35	—	35	2.50	87.50	—	6.40	3.41	9.81	77.69
oan Decker		0	36	—	36	1.82	65.52	—	7 —	2.56	9.56	55.96
ohn Mann		3	32	—	32	4.49	143.68	—	13.50	5.60	19.10	124.5
TOTALS							713.94	7.16	53.20	27.84	88.20	625.74

INPut #1

LNHS KNIGHTS CO.
606 E. Kilgore Rd.
Kalamazoo, Michigan 49001

PAYROLL SUMMARY

For Pay Period Ended December 27, 1972

EMPLOYEE NAME	CHECK NO.	DEP	REG HRS	OT HRS	TOTAL HRS	RATE	GROSS	FICA	INTAX	SIT	TOTAL DEDUCT	NET
Joe Smith		4	40	6	49	2.75	134.75		9.10	5.26	14.36	120.39
Lydia Walker		6	40	4	46	3.15	146.25		8.20	5.70	13.90	132.38
[illegible] Moore		5	38	–	38	2.90	110.20	5.73	4.40	4.30	14.43	95.7
Mel Jones		2	36	–	36	2.50	90.00		7.10	3.51	10.61	79.3
Jean Rhodes		6	40	3	44.5	1.82	80.99		9.60	3.16	12.76	68.2
John Mann		3	40	1	41.5	4.49	186.34		20.30	7.27	27.57	158.7
Totals							[illegible]	5.73	58.70	29.20	92.6[illegible]	[illegible]

INPut #1

INPUT #2

ame Joseph Smith
ddress 520 Candlewood Drive
Married or Single M No. of Exemptions 4

Social Security No. 383-32-8508
City or Town Kalamazoo, MI
Clock No. 322

GROSS	FICA	FIT	SIT	NET
10,145.56	468.00	867.45	395.68	8,414.43

In Put # 2

ame Clyde Walker
ddress 4534 John Street
Married or Single M No. of Exemptions 6

Social Security No. 383-56-9876
City or Town Kalamazoo, MI
Clock No. 350

GROSS	FICA	FIT	SIT	NET
9,789.00	468.00	624.90	352.40	8,343.7

IN Put #2

Name Foster Moore
ddress 987 Market Street
Married or Single M No. of Exemptions 5

Social Security No. 383-43-4564
City or Town Kalamazoo, MI
Clock No. 351

GROSS	FICA	FIT	SIT	NET
8,108.32	421.63	740.60	316.22	6,629.8

IN PuT #2

Name Max Jones
ddress 456 Philips Avenue
arried or Single M No. of Exemptions 2

Social Security No. 383-98-6087
City or Town Kalamazoo, MI
Clock No. 352

GROSS	FICA	FIT	SIT	NET
9,976.65	468.00	1,141.00	389.09	7,978.5

IN Put #2

343

Name Joan Decker
Address 6040 Mallard Circle
Married or Single S No. of Exemptions 0

Social Security No. 383-45-2345
City or Town Portage, MI
Clock No. 353

	GROSS	FICA	FIT	SIT	NET
	9,245.39	468.00	1,640.90	360.57	6,775.9

IN Put #2

Name John Mann
ddress 9876 Foster Avenue
larried or Single M No. of Exemptions 3

Social Security No. 383-87-0988
City or Town Kalamazoo, MI
Clock No. 354

GROSS	FICA	FIT	SIT	NET
9,888.71	468.00	991.00	385.66	8,044.05

☆U. S. GOVERNMENT PRINTING OFFICE: 1970 — 370-017

1 1

LNHS Knights Co., Inc.
38-1849327
606 E. Kilgore Rd
Kalamazoo, MI 49001

TEACHER'S KEY

WAGE AND TAX STATEMENT—1970

(For use in States or Cities authorizing combined form)

345

Copy A—
For Internal Revenue Service

Type or print EMPLOYER'S Federal identification number, name, and address above.

Employer's State Identification Number: 5-557102

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		STATUS	
Federal income tax withheld	Wages paid subject to withholding in 1970 [1]	Other compensation paid in 1970 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1970 [4]	1. Single 2. Married	*
867.45	10,145.56		468.00	9,000.00	2	**

EMPLOYEE'S social security number ▶ 383-32-8598

Name of State	State Form No.	State income tax withheld
Michigan	MIW-4	39[illegible].68
Name of City	City Form No.	City Income tax withheld

Joseph Smith
520 Circlewood Drive
Kalamazoo, MI 49001

Type or print EMPLOYEE'S name and address (including ZIP code) above.

*See Circ. E for sick pay reporting. **Gross wages for State if different from Federal.
[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.
[2] Report salary or other employee compensation which was not subject to withholding. See Circular E.
[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.
[4] Includes tips reported by employee.

Uncollected Employee Tax on Tips . . . $

FORM W-2 Department of the Treasury, Internal Revenue Service 16—80571-1 EMPLOYER: See instructions on back of copy D.

INPut #3

☆U. S. GOVERNMENT PRINTING OFFICE: 1970 — 370-017

1 1

WAGE AND TAX STATEMENT—1970

(For use in States or Cities authorizing combined form)

Copy A—
For Internal Revenue Service

Type or print EMPLOYER'S Federal identification number, name, and address above.

Employer's State Identification Number

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		STATUS	
Federal income tax withheld	Wages paid subject to withholding in 1970 [1]	Other compensation paid in 1970 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1970 [4]	1. Single 2. Married	*
						**

EMPLOYEE'S social security number ▶

Name of State	State Form No.	State income tax withheld
Name of City	City Form No.	City Income tax withheld

Type or print EMPLOYEE'S name and address (including ZIP code) above.

*See Circ. E for sick pay reporting. **Gross wages for State if different from Federal.
[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.
[2] Report salary or other employee compensation which was not subject to withholding. See Circular E.
[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.
[4] Includes tips reported by employee.

Uncollected Employee Tax on Tips . . . $

FORM W-2 Department of the Treasury, Internal Revenue Service 16—80571-1 EMPLOYER: See instructions on back of copy D.

☆U. S. GOVERNMENT PRINTING OFFICE: 1970 — 370-017

1 1

WAGE AND TAX STATEMENT—1970

(For use in States or Cities authorizing combined form)

Copy A—
For Internal Revenue Service

Type or print EMPLOYER'S Federal identification number, name, and address above.

Employer's State Identification Number

FEDERAL INCOME TAX INFORMATION			SOCIAL SECURITY INFORMATION		STATUS	
Federal income tax withheld	Wages paid subject to withholding in 1970 [1]	Other compensation paid in 1970 [2]	F.I.C.A. employee tax withheld [3]	Total F.I.C.A. wages paid in 1970 [4]	1. Single 2. Married	*
						**

EMPLOYEE'S social security number ▶

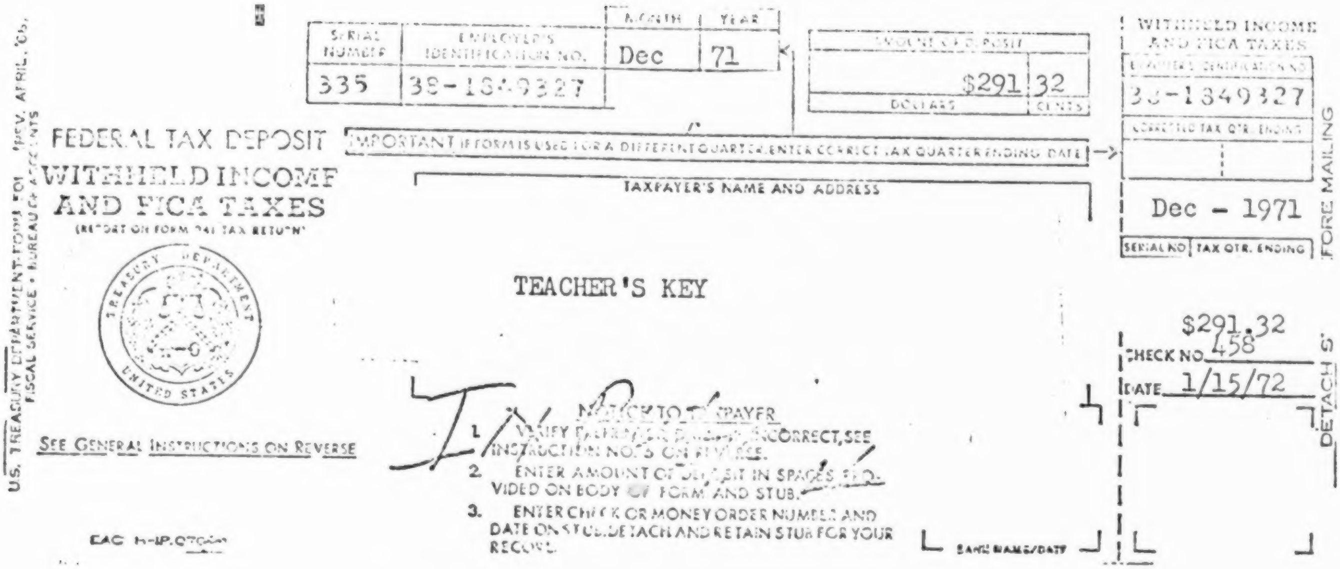
Name of State	State Form No.	State income tax withheld
Name of City	City Form No.	City Income tax withheld

Type or print EMPLOYEE'S name and address (including ZIP code) above.

*See Circ. E for sick pay reporting. **Gross wages for State if different from Federal.
[1] Includes tips reported by employee. Amount is before payroll deductions or sick pay exclusion.
[2] Report salary or other employee compensation which was not subject to withholding. See Circular E.
[3] One-eighth of this amount was withheld to finance the cost of Hospital Insurance Benefits. The remainder is for old-age, survivors, and disability insurance.
[4] Includes tips reported by employee.

Uncollected Employee Tax on Tips . . . $

FORM W-2 Department of the Treasury, Internal Revenue Service 16—80571-1 EMPLOYER: See instructions on back of copy D.



U.S. TREASURY DEPARTMENT-FORM 501 (REV. APRIL, '65) FISCAL SERVICE • BUREAU OF ACCOUNTS

SERIAL NUMBER	EMPLOYER'S IDENTIFICATION NO.	MONTH	YEAR
335	38-1849327	Dec	71

AMOUNT OF DEPOSIT	
$291	32
DOLLARS	CENTS

FEDERAL TAX DEPOSIT

WITHHELD INCOME AND FICA TAXES

(REPORT ON FORM 941 TAX RETURN)

IMPORTANT IF FORM IS USED FOR A DIFFERENT QUARTER ENTER CORRECT TAX QUARTER ENDING DATE

TAXPAYER'S NAME AND ADDRESS

TEACHER'S KEY

SEE GENERAL INSTRUCTIONS ON REVERSE

NOTICE TO TAXPAYER

1. VERIFY [illegible] INCORRECT, SEE INSTRUCTION NOTES ON REVERSE.
2. ENTER AMOUNT OF DEPOSIT IN SPACES PRO- VIDED ON BODY OF FORM AND STUB.
3. ENTER CHECK OR MONEY ORDER NUMBER AND DATE ON STUB. DETACH AND RETAIN STUB FOR YOUR RECORD.

EAC H-IP.07040

BANK NAME/DATE

WITHHELD INCOME AND FICA TAXES

EMPLOYER'S IDENTIFICATION NO.: 38-1349327

CORRECTED TAX QTR. ENDING:

Dec - 1971

SERIAL NO. | TAX QTR. ENDING

FORE MAILING

$291.32

CHECK NO. 458

DATE 1/15/72

DETACH S

TEACHER'S KEY

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

347

January 15 19 72 $\frac{74\text{-}42}{764}$

PAY TO THE ORDER OF First National Bank & Trust Company $291.32

[illegible] 291 DOLS 32 CTS DOLLARS

THE
FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

INPut # 5

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

19 $\frac{74\text{-}42}{764}$

PAY TO THE ORDER OF $

DOLLARS

THE
FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

19 $\frac{74\text{-}42}{764}$

PAY TO THE ORDER OF $

DOLLARS

THE
FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

TEACHER'S KEY

STATE OF MICHIGAN DEPARTMENT OF TREASURY

QUARTERLY SALES, USE AND WITHHOLDING TAX RETURN

LNHS Knights Co., Inc.
606 E. Kilgore Rd
Kalamazoo, MI 49001 # 6

TAXPAYER'S ACCOUNT NO.

5-557102

December, 1971

LNHS Knights Co., INc.
606 E. Kilgore Rd
Kalamazoo, MI 49001

TAX	CO-CITY	TYPE	DIST.-TERRITORY	NO. OF LOCATIONS	SEAS. ACTIVE MOS.	[illegible]

DEPARTMENT'S RETURN

	SALES TAX	USE TAX
1. Gross Sales (Incl. Sales by Outstate Vendors Subject to Use Tax)		$
2. Taxable Purchases &/or Merchandise Consumed		
3. Rentals of Tangible Property		
4. Communication Services		
5. Rental of Accommodations		
6. Total of Lines 1 Through 5		
7. Total Allowable Deductions		
8. Taxable Balance		
9. 4% Tax		
10. Annual Sales Tax License Fee (Pay $1.00 with June return due July 15)		
11. Penalty & Interest for Late Filing This Return		
12. Total Tax, Penalty & Interest for Each Tax		
13. Total Combined Sales & Use Taxes Including Penalties		$

DETACH THIS RETURN FROM STUB AT LEFT AND MAIL WITH ANY REMITTANCE TO MICHIGAN DEPARTMENT OF TREASURY, LANSING, MICH. 48922

	INCOME	TAX WITHHOLDING
14. Gross Michigan Payroll For Quarter	$ $2,987 73	
15. Michigan Income Tax Withheld		$116 88
16. Penalty & Interest For Late Filing This Return		
17. Total Withholding Tax Plus Penalty and Interest		116 88
18. Total Remittance with This Return (Line 13 Plus Line 17) .... MAKE REMITTANCE PAYABLE TO STATE OF MICHIGAN		$ $116 88

Signature of Preparer other than Taxpayer Date Signed

Business Address

PREPARER'S CERTIFICATION: If this return is prepared, in whole or in part, for the Taxpayer by any other individual, he must sign his name, give his business address.

—TAXPAYER— AND PREPARER

Please certify and sign the return in the spaces at right and left of this Box

Signature of Taxpayer Date Signed

Title

TAXPAYER'S CERTIFICATION: I hereby certify that I have examined this report, and that the statements made and the figures shown herein and in all accompanying schedules are to the best of my knowledge and belief a true and complete return made in good faith.

This Space for Department of Treasury use only

TEACHER'S KEY

IN Put #7

Form MI-W3 (Rev. 11-68)
State of Michigan
Department of Treasury
P.O. Drawer H
Lansing, Michigan 48904

RECONCILIATION OF MICHIGAN INCOME TAX WITHHELD AND TRANSMITTAL OF WAGE & TAX STATEMENTS (FORM MI-W2 OR OTHER APPROVED W-2)

TYPE OR PRINT EMPLOYER'S NAME, ADDRESS AND FEDERAL EMPLOYER IDENTIFICATION NUMBER AS IT APPEARS ON COMBINED MONTHLY OR QUARTERLY RETURN FORMS – C-3200 (same as RD 2)

38-1849327
LNHS Knights Co., Inc.
606 E. Kilgore Rd
Kalamazoo, MI 49001

49001

TYPE OR PRINT YOUR FEDERAL EMPLOYER IDENTIFICATION NO.

38-1849327

5-557102

If, your Federal Employer No. or Sales or Use Tax No. is incorrect please make correcti

1. NUMBER OF WAGE & TAX STATEMENTS (STATE COPY OF W2) ATTACHED	
2. TOTAL MICHIGAN INCOME TAX WITHHELD FROM WAGES REPORTED ON FORMS W2	$ 2,199.62
3. MICHIGAN INCOME TAX REMITTED ON COMBINED MONTHLY OR QUARTERLY RETURN FORMS C-3200 (same as RD-2)	$ 2,199.62
4. DIFFERENCE BETWEEN LINES 2 AND 3. ATTACH REMITTANCE OR EXPLANATION OF OVERPAYMENT	$ NONE

FOR OFFICE USE ONLY

I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

DATE ____________ SIGNATURE ____________ TITLE ____________

TEACHER'S KEY

Form 940
Department of the Treasury
Internal Revenue Service

Employer's Annual Federal Unemployment Tax Return

19

Schedule A—Computation of Credit Against Federal Unemployment Tax

Name of State (1)	State reporting number as shown on employer's State contribution returns (2)	Taxable payroll (As defined in State act) (3)	Experience rate period (4) From—	To—	Experience rate (5)	Contributions had rate been 2.7% (col. 3 × 2.7%) (6)	Contributions payable at experience rate (col. 3 × col. 5) (7)	Additional credit (col. 6 minus col. 7) (8)	Contributions actually paid to State (9)
Mich	5-557102	24,000.00	1/71	12/71	2.4	648.00	576.00	72.00	576.00
Totals ▶									

In Put # 8

10. Total tentative credit (Column 8 plus column 9)	648.00
11. Enter 2.7% of the amount of wages shown in item 13 below	486.00
12. Credit allowable (Item 10 or 11 whichever is smaller). Enter here and in item 15	486.00

KEEP THIS COPY
FOR YOUR RECORDS

You must retain this copy, and a copy of each related schedule or statement for a period of 4 years after the date the tax is due or paid, whichever is the later. These copies must be available for inspection by the Internal Revenue Service.

COPY

Calendar Year
1970
Identification No.

YOUR

Calendar Year
1970
Identification No.

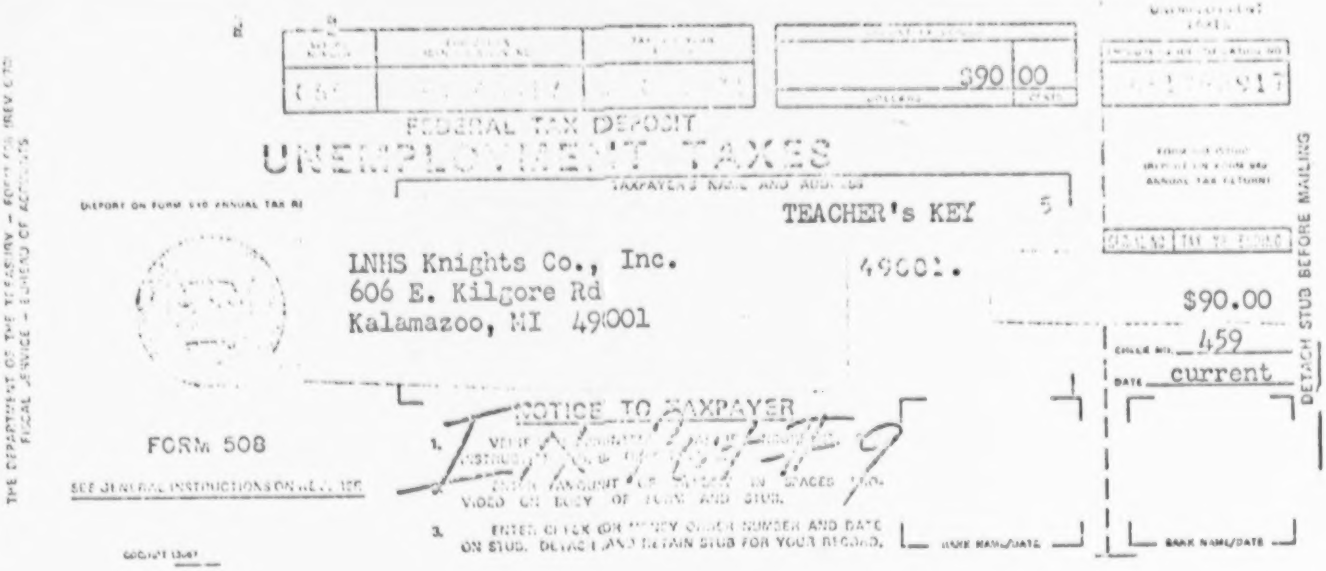
TEACHER'S KEY

351

INPut #8

13. Total taxable wages paid during calendar year (See instructions)	1800	00
14. Gross Federal tax (3.2% of Item 13)	576	00
15. Less: Credit from Item 12, Schedule A	486	00
16. Item 14 less Item 15	90	00
17. Total tax deposited (From Schedule B, on other side)		
18. Balance Due (Item 16 less Item 17). Pay to "Internal Revenue Service" . . . . ▶	90	00
19. If no longer in business at end of year, write "FINAL" here ▶		

Important.—Before filing the return be sure to enter on this copy your name, address, and identification number. 16—81218-1



$90 | 00

FEDERAL TAX DEPOSIT

UNEMPLOYMENT TAXES

TAXPAYER'S NAME AND ADDRESS

TEACHER's KEY

LNHS Knights Co., Inc.
606 E. Kilgore Rd
Kalamazoo, MI 49001

49001.

$90.00

CHECK NO. 459

DATE current

DETACH STUB BEFORE MAILING

FORM 508

SEE GENERAL INSTRUCTIONS ON REV.

NOTICE TO TAXPAYER

IN Key #9

2. ENTER AMOUNT OF DEPOSIT IN SPACES PROVIDED ON BODY OF FORM AND STUB.

3. ENTER CHECK (OR MONEY ORDER) NUMBER AND DATE ON STUB. DETACH AND RETAIN STUB FOR YOUR RECORD.

BANK NAME/DATE

BANK NAME/DATE

THE DEPARTMENT OF THE TREASURY – FORM 508 (REV 6-70) FISCAL SERVICE – BUREAU OF ACCOUNTS

TEACHER's KEY

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

Current 19 72 74-42/764

PAY TO THE ORDER OF First National Bank & Trust Co $ 90.00

[illegible] ***90 DLS 00 CTS DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

In Put #10

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

19 74-42/764

PAY TO THE ORDER OF $

DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

LNHS KNIGHTS CO.
606 EAST KILGORE ROAD
KALAMAZOO, MICHIGAN 49001

VOID

19 74-42/764

PAY TO THE ORDER OF $

DOLLARS

THE FIRST NATIONAL
BANK AND TRUST COMPANY OF KALAMAZOO
MEMBER F.D.I.C. KALAMAZOO, MICHIGAN

ACCOUNTING CLERK - PAYROLL

EVALUATIVE INSTRUMENT - TASK 6

PAYROLL REGISTER

Week Ended *April 9, 1972* Date of Payment *April 14, 1972*

No.	Employee's Name	Marital Status	No. of Exemptions	Total Earnings	Deductions				Net Pay	
					FICA Tax	Income Tax	Other	Total	Amount	Ck.No.
1	George Brown	M	3	105 00	5 46	7 80	E 3 00	16 26	88 74	
3	Judy Cook	S	1	95 15	4 95	9 90		14 85	80 30	
5	Jim McKay	M	4	134 75	6 49	8 20		14 69	110 06	
2	John Newberry	S	1	140 00	7 28	20 20	B 5 00	32 48	107 52	
4	Mary Swartz	M	2	112 00	5 82	10 70		16 52	95 48	
				576 90	30 00	56 80	B 8 00	94 80	482 10	

Using the information in the above payroll register, update the earning's record of Mr. George Brown using the following form:

EARNINGS RECORD FOR QUARTER ENDING

BROWN GEORGE
LAST NAME FIRST MIDDLE INITIAL

MARITAL STATUS M
EXEMPTIONS 3
POSITION CLERK
TIME CARD NO. 1
SOC. SEC. NO. 3[illegible]4-92-1507

PAY PERIOD		TOTAL EARNINGS	DEDUCTIONS				NET PAY	ACCUMULATED EARNINGS
WEEK NO.	WEEK ENDED		FICA TAX	INCOME TAX	OTHER	TOTAL		1365 00
14	4/2	105 00	5 46	7 80		13 26	91 74	1470 00
15	4/9	105 00	5 46	7 80	B 3 00	16 26	88 74	1575 00
QUARTERLY TOTALS								

IX. COMPONENTS

Responsibilities of the Teacher

The responsibilities of the teacher in connection with this model are to organize and administer the learning activities, provide the necessary materials and supplies, prepare the necessary audio-visual materials, and evaluate the performance of each learner.

Materials and Supplies

General supplies needed to perform all of the various learning activities included in this model are:

1. Invoices
2. Checks
3. Envelopes
4. Vouchers
5. Filing folders
6. Bank Reconciliation Forms
7. Ledger Cards
8. Deposit slips
9. Form collection letters
10. IRS and State W-2 Forms
11. IRS and State W-4 Forms
12. Employee earning records
13. Payroll registers
14. IRS Form 941 Employees Quarterly Payroll Form
15. IRS Form 501 (FICA + FIT)
16. IRS Form 508 Federal Unemployment Tax Reports
17. IRS Form 940 Federal Unemployment Tax Reports
18. Michigan Employers Tax Guide
19. MESC Quarterly Reports
20. IRS and State Year-end Reconciliation of Income Tax Withheld Forms
21. Circular E--Employer's Tax Guide (Federal)
22. State Sales Tax Report

Visual Aids

Visual aids needed to convey understanding are as follows:

1. Transparencies of various forms listed under Materials and Supplies
2. Bulletin Boards
3. Appropriate textbook
4. Practice sets for payroll
5. Wall charts; posters
6. Filmstrips on check writing procedures

Equipment

Equipment needed to perform learning activities should include:

1. Adding machines
2. Typewriter
3. Calculators
4. File cabinets
5. Overhead projector
6. Screen
7. Photocopying machine to prepare transparencies
8. Duplicator machine to produce forms

Other Suggested Items

The following items are suggested for use in implementing this model if adequate funds are available:

1. An ideal learning station for each student consisting of desk with typewriter, adding michine or calculator, and a posture chair.

2. Individual instruction carrels equipped with a slide projector, cassette tape player, and head set.

X. SCHEDULING

Suggested time schedules for training accounts receivable, accounts payable, and payroll accounting clerks are given in the tables below. These tables have been prepared as guidelines for teachers using this model. It has been assumed that the class is composed of "average" students; adjustments in the times allotted will need to be made for superior and for below average pupils.

The schedule is designed for use in a two-hour block program. It provides for 32 days (64 clock hours) of instruction. If the teacher uses this model to prepare materials to train other types of accounting clerks and if he makes adequate provision for related learnings, 90 days (180 clock hours) should be scheduled for a one-credit course.

ACCOUNTING CLERK - ACCOUNTS RECEIVABLE

Time Schedule

Sequence of Activities	Task No.	Task Title and Activities	Day & Hours Schedule	
			Day	Hours
1	1, 2, 3	Opens, separates, and distributes invoices		
		Explanation	1	1
		Learning Activity	1	2
			2	1
		Evaluation	2	2
2	4	Posts charge sales information		
		Explanation	3	1
		Learning Activity	3	2
3	6	Posts checks		
		Explanation	4	1
		Learning Activity	4	2
			5	1-2
		Evaluation (Tasks 4,6)	6	1

Sequence of Activities	Task No.	Task Title and Activities	Day & Hour Schedule Day	Hours
4	7	Makes bank deposits		
		Explanation and Learning Activity	6	2
		Evaluation	7	1
5	8, 9, 10	Handles collection of past-due accounts, prepares and sends monthly statements, verifies accuracy with control accounts		
		Explanation	7	2
		Learning Activities	8, 9, 10	
			11	1-2
		Evaluation	12	1-2

The tasks for an Accounts Receivable Clerk will be performed in the bookkeeping room. It is suggested that machines and typewriters be made available. Position machines around the room in various locations so students may easily reach an available one.

ACCOUNTING CLERK - ACCOUNTS PAYABLE

Time Schedule

Sequence of Activities	Task No.	Task Title	Day & Hour Schedule Day	Hours
1	1-3	Verifies new invoices, determines due dates, and determines discounts	1 2	2 1
2	4	Prepares vouchers	2	2
			3	1-2
3	5	Prepares checks	4	1-2
			5	1
4	6-7	Methods of signing and processing checks	5 6	2 1-2
5	8	Prepares remittances for mailing	7	1-2
6	12	Files paid invoices	8	1-2

Sequence of Activities	Task No.	Task Title	Day & Hours Schedule Day	Hours
7	11	Journalizes all cash payments	9	1-2
			10	1
8	10	Reconciles bank statement	10	2
			11	1
9	5	Identifying various systems of keeping records	11	2
			12	1-2

Each instructor training accounts payable clerks may wish to establish a rotation plan to insure that all students will not be using the same machine at the same time. Ideally, however, if the machines are available, it is suggested that the learning activities be presented in the above sequence without specific assignments to particular machines.

ACCOUNTING CLERK - PAYROLL

Time Schedule

Sequence of Activities	Task No.	Task Title and Activities	Day & Hours Schedule Day	Hours
1	1	Secures payroll information		
		Explanation	1	1
2	2-3	Computes hourly and contractual payrolls		
		Explanation	1	2
		Learning Activity	2	1
		Evaluation	2	2
		Review of evaluation	3	1
3	4	Prepares payroll		
		Explanation and Learning Activ.	3	2
		Evaluation and Review	4	1
4	6	Updates employees' earnings records		
		Explanation and Learning Activ.	4	2
		Evaluation and Review	5	1

Sequence of Activities	Task No.	Task Title and Activities	Day & Hour Schedule Day	Hours
5	5-1	Completes required governmental reports		
		Explanation and Learning Activ.	6	1-2
		Evaluation	7	1
6	5-2	Remits taxes due on a timely basis		
		Explanation and Learning Activ.	7	2
		Evaluation and Review	8	1-2

The above activities for preparing payroll clersk can be conducted in the regular accounting classroom with the calculating machines available in the adjacent business machines laboratory.

XI. MONITORING THE SYSTEM

Contacts with Former Students

The instructor should call former students with related jobs and discuss any current problems. He should inquire on how the present learning situation could be improved. He should ask former students to indicate frequency of tasks stressed in the model.

The instructor should make arrangements to visit the former students' places of employment and interview their immediate supervisors to determine the strengths and weaknesses of the instruction. Also, the teacher should observe new equipment and procedures that are being used in the business world.

Updating for the Instructor

The instructor should read professional journals, attend professional meetings, and maintain contact with the business community. The instructor should seek employment as an accounting clerk during vacation periods.

Supplies

The instructor should assign a reliable student to maintain an adequate inventory of supplies. Suggestions for cost cutting include:

1. Utilization of other classes, such as graphic arts and office machines, for production of forms.
2. Check government surplus lists.
3. Check with businesses changing or eliminating forms.
4. Contact printers for overrun and scrap materials.

Machines

The instructor should be sure that students are using machines properly. Provisions should be made for updating equipment to best reflect machines currently in use in the business community.

Simulation Materials

A constant evaluation of simulation material is necessary to make sure the length of time given to complete each exercise is appropriate for the average student.

The instructor should be aware of needs of individual students and should structure the model to meet these individual needs. More supplementary materials will be needed for some students than for others. Flexibility must be maintained to adapt the method of instruction to the students rather than adapting the students to the method of instruction.

Student Feedback

Constant evaluation has to be made of strengths and weaknesses of the model through student feedback by means of oral comments and use of written evaluation forms.

XII. RELATED LEARNINGS

The Accounting Cycle and Practices

It is recommended that the student preparing vocationally as an account-clerk understand the following bookkeeping practices:

1. The meaning of debit and credit and a working knowledge of an account-clerk's vocabulary.
2. The accounting cycle through the preparation of the trial balance.
3. The generally-accepted accounting principles concerning internal controls.
4. The general methods for locating and correcting errors.
5. The ability to prepare and interpret financial reports.

Related Skills

It is recommended that the following related skills be included as a part of the instructional activities for an Accounting/Computing Clerk:

1. Typewriting - a knowledge of the preparation of invoices, checks, monthly customer statements, vouchers, and envelopes.
2. Business mathematics - converting percents to decimals and decimals to percents in order to calculate discounts, interest, and taxes; addition, subtraction, multiplication, and division using both decimals and whole numbers in order to compute payroll and make and verify extensions.
3. Adding and calculating machine operation - skill in operating at least one of the following machines: 10-key and full-key adding machines, printing, electronic, and rotary calculators.
4. Data processing - knowledge of the various forms utilized for computer input and output; for example, punched cards and computer printouts.

5. Accounting machine operation - knowledge of the functions of an accounting machine in an office operation and a general understanding of how it is programmed and operated.

Job Attitudes

Obtaining the Job. It is recommended that students be given sample application forms giving the instructor the opportunity to point out the attitudes conveyed by a neat and accurate application.

Because first impressions are important, the student must understand that proper attitudes toward dress, punctuality, and courtesy are important first steps toward obtaining a job. These attitudes may be impressed upon the student by means of a job-interview simulation.

Attitudes at Work. It is recommended that the student be impressed with the importance of punctuality and a good attendance record. It is important that loyalty be exhibited toward one's employer. Topics for discussion might include keeping information confidential and being discreet concerning office conversation and gossip.

It is imperative that students realize the importance of a harmonious working relationship among the employees.

It is suggested that the instructor stress the efficient utilization of time and equipment.

The abilities to change and to remain always flexible are important for good employee-employer relationships.

Accounting clerks must understand the value of auditing and the importance of maintaining a pleasant attitude toward outside auditors.

Career Opportunities

There are a variety of opportunities in the field of accounting clerk with which students should be familiar. It is suggested that discussions include job possibilities in the entry-level area and the average salaries in East Central United States.

According to the 1970-71 survey of office salaries made by the Administrative Management Soceity, account clerk jobs are grouped into three classifications: Accounting Clerk B, Accounting Clerk A, and Bookkeeping Machine Operator.

An Accounting Clerk B, with an average salary of $101, checks, verifies and posts journal vouchers, accounts payable vouchers or other simple accounting data of a recurring or standard nature. An example of this position would be a posting clerk.

An Accounting Clerk A, with an average salary of $126, keeps a complete set of accounting records in a small office, or handles one phase of accounting in a larger unit which requires the accounting training needed to determine proper accounting entries, prepare accounting reports, analyze accounting records to determine causes of results shown, etc. The clerk may direct work of junior clerks or bookkeepers (excludes supervisors). Examples of this position include accounts payable clerk, payroll clerk, cost clerk, accounts receivable clerk, billing clerk, cash receipts clerk, inventory clerk and cashier.

A Bookkeeping Machine Operator, with an average salary of $96, operates a bookkeeping machine to record business transactions of a recurring and standardized nature, where proper posting has been indicated or is readily identifiable. The operator may balance to control figures.[1]

The above jobs are available in the following categories of employment:

- auditing
- civil service
- cost accounting
- data processing
- financial accounting
- government accounting
- industrial accounting
- institutional accounting
- public accounting
- systems analysis
- tax accounting
- utilities accounting

For those accounting clerks who may be interested in advancing themselves to higher level positions, it should be pointed out that more education may be needed in the form of a two-year or a four-year college course of study. It is recommended that the advantages and disadvantages of a two-year versus four-year program be thoroughly discussed with the students.

With additional education, some opportunities in top-level accounting positions include: auditor, certified public accountant (public or private), chief accountant, controller, credit manager, computer programmer, data processing supervisor, general manager, office manager, systems analyst, tax accountant, accounting teacher, and treasurer.

---

[1] Administrative Management Society. 1970-1971 Office Salaries Directory for United States and Canada. Willow Grove, PA: Administrative Management Society, 1970, pp. 7, 13.

APPENDIX

PROJECT PERSONNEL

WORKSHOP IN WHICH THIS MODEL FOR INSTRUCTION OF ACCOUNTING/COMPUTING CLERKS WAS DEVELOPED

May 2 - June 20, 1972

Western Michigan University
Kalamazoo, Michigan 49001

Co-Directors

L. Michael Moskovis, Ph.D., Head, Department of Business Education and Administrative Services; WMU

Max O. McKitrick, Ed.D., Associate Professor of Business Education and Administrative Services; WMU

Consultants

Richard R. Current, CPA, Kalamazoo, Michigan

J Marshall Hanna, Ed.D., Professor of Education, The Ohio State University, Columbus, Ohio

William Welke, CPA, Ph.D., Professor of Accountancy, Western Michigan University, Kalamazoo, Michigan

PARTICIPANTS

Jon R. Berghorst, West Ottawa High School, 1024 N 136th Ave., Holland, MI 49423

Mrs. Kathleen L. Brescel, Sturgis High School, 216 Vinewood Ave., Sturgis, MI 49091

Donald Brinks, Loy Norrix High School, 606 E. Kilgore Rd., Kalamazoo, MI 49001

Ray Brinks, Loy Norrix High School, 606 E. Kilgore Rd., Kalamazoo, MI 49001

Steven E. Butts, Centreville High School, 190 Hogan St., Centreville, MI 49032

Mrs. Marilyn S. Graper, Delton-Kellogg High School, Delton, MI 49046

William J. Huizinga, Holland Christian High School, 950 Ottawa Ave., Holland, MI 49423

James M. Kraft, National Cash Register Co., 1403 Winton Ave., Kalamazoo, MI 49001

Mrs. Geraldine Mann, Harper Creek High School, 7290 B Drive North, Battle Creek, MI 49017

Miss Amy Medich, Calhoun Area Vocational Center, 475 E Roosevelt Ave., Battle Creek, MI 49017

Gerald A. Olson, River Valley High School, Box 330, Three Oaks, MI 49128

Craig A. Peterson, Lee High School, 1335 Lee St., S.W., Wyoming, MI 49509

Kenneth Swanson, Brandywine High School, 1700 Bell Rd., Niles, MI 49120

TYPES OF SOUTHWESTERN MICHIGAN COMPANIES WHERE TASK ANALYSES WERE MADE

Type of Company	Approximate Number of Employees
Architects' Office	150
Automobile Dealer (New and Used)	25
Casualty Insurance Office (Regional)	450
Certified Public Accountants' Office	15
Food Processor	250
High School Business Office	2
Hospital (Nonprofit)	1,200
Iron Foundry	75
Materials Handling Equipment Manufacturer (Headquarters)	300
Manufacturer of Household Furnishings (General Office)	165
Office Supplies Stores (Wholesale-Retail)	75
Paint and Glass Store (Wholesale-Retail)	15
Residential and Commercial Contractor	100

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